

Sullivan County NH

Type of meeting: Board of Commissioners, Regular Business Meeting
Minutes

Date/Time: Tuesday, March 4, 2008 – 3 PM

Place: Newport NH – 14 Main Street, Remington Woodhull
County Complex, 1st Floor Commissioners
Conference Room

Attendees: Commissioners Jeffrey Barrette - *Chair*, Bennie Nelson – *Vice Chair* and Ethel Jarvis – *Clerk*; Greg Chanis – *Interim County Manager*; Stephen Heavener – *Executive Director*; Ted Purdy – *S.C.H.C. Administrator*; Sheriff Michael Prozzo; Ross Cunningham – *DOC Superintendent (arrived later)*; and Sharon Johnson-Callum (minute taker).

Public attendees: State-County Delegate Larry Converse and Peter Martin – *Exquisite Productions*

3:00 The Chair, Commissioner Jeffrey Barrette, opened the meeting. Commissioner Nelson led all in the *Pledge of Allegiance*.

Agenda Item No. 1

Capital Regional Development Council (CRDC), Stephen Heavener

Mr. Heavener noted he distributed a copy of his resume, with a two page sheet bulleting CRDC services [Appendix A], and discussed:

- ☐ his background; he replaced Niel Cannon as the CRDC Executive Director and participated in writing the grant for the Wainshall Renovation project, which they anticipate a March end closing on, with their goal to begin construction April 1st – a 15 month build plan; this is a 17 million dollar project.

- ☐ CRDC goal to create a stronger relationship with Sullivan County.

- ☐ CRDC services including:

- o Small business loans – they manage the Sullivan County fund, of which some of these funds will be going to the Wainshall project,
 - o New market tax credits and historic tax credits,
 - o Real estate development,
 - o Economic development assistance – for example, if a municipality indicates they don't have the infrastructure, CRDC would assist by building-to-lease
 - o Providing services at a consulting level to communities.

Mr. Heavener noted CRDC is very interested in meeting the county's economic development needs; if the Board feels they need to be in the County on a regular basis to meet customers, they will be here. They can analyze property and sites.

Commissioner Barrette noted the current Board has not been involved in the economic part of the county, but would love a regional approach. Commissioner Nelson noted the County provided support, previously, for economic development through offering an office for Bob Weaver, when he was with WRDC [as Coordinator]. He noted the County should be considered willing partners, but at this point are not "leading the charge". Commissioner Barrette noted the invitation to work together goes both ways.

3:12 Ross Cunningham arrived.

3:14 Mr. Heavener left the room

Non Agenda Item Sheriff's Office: Underage Alcohol Drinking Prevention Grant

Sheriff Prozzo pointed out this was the sixth time they applied for the underage alcohol prevention grant and were doing so in collaboration with other towns. He noted there is no cost to county; 100% funded through the grant. He indicated he just needed authorization to apply for the grant.

3:19 Commissioner Jarvis made a motion to authorize the Sheriff to apply for the underage alcohol prevention grant. Commissioner Nelson seconded the motion. There was no discussion. A voice vote was taken. The motion carried, unanimously.

3:21 Sheriff Prozzo left the room.

Agenda Item No. 2 Interim County Manager's Report

Agenda Item No. 2.a. FY 09 Budget Update

Mr. Chanis noted an updated timeline was placed on each Commissioner's desk. He pointed out their binders included a schedule [Appendix B] when Commissioners and Executive Finance Committee meet with Department Heads / Elected Officials to review proposed FY09. Deadline for County grants is Friday, March 14th, at which time, Sharon will create a grant applicant interview schedule and circulate.

Non Agenda Item: FY 08 Financial Reports

Mr. Chanis distributed a copy of the Interim Financial Statements as of 12/31/07 [Appendix C] to Commissioners and made available copies to the attendees.

Mr. Chanis noted a report of the monthly expense and revenues were on their desks.

Agenda Item No. 2.b. FY08 Budget Transfers
There are no transfer requests to report.

Agenda Item No. 2.c. On Vacation from 3/10 – 3/26
Mr. Chanis noted he'd be on vacation from 3/10 – 3/26 and confirmed, for emergencies, while he was on vacation, he'd speak to Sheriff Prozzo to handle any Newport issues and to report those to the Board; while Ted Purdy, SCHC Administrator, and DOC Superintendent Ross Cunningham will report directly to Commissioners.

Agenda Item No. 2.d. The Meadows at Sullivan County: Revisit project deadlines, priority resident reservations received and next steps
Mr. Chanis pointed out the County received two [priority] deposits, one in FY07 and the other in FY08 [booked to 43.097.04014, revenue line] for the Meadows project, and requested direction from the Board as to their next steps with the project and decision on the deposits.

Commissioner Barrette would like to commence with the project in FY 09, before he leaves his term, and visualizes it opening by FY11. He feels it's right in demand, that there is a need. The group agreed the deposits should be returned.

3:26 Commissioner Nelson, moved to authorize the County Manager to return the two [Meadows priority] deposits the county is currently holding, with intention to continue this project later. Commissioner Jarvis seconded the motion. A voice vote was taken. The motion carried, unanimously.

Non-Agenda Item: MRF Update
Commissioner Barrette requested an update on the MRF project. Sharon reminded him he had indicated he would contact Mr. Markowitz by the end of the week [week of 2/19/08] with a date they could go before Claremont City Council.

Agenda Item No. 3 Sullivan County Health Care

Weekend Staff Premium (Licensed Staff), new program proposal
The Board reviewed the program proposal [Appendix C] e-mailed by Mr. Purdy. Mr. Purdy, confirmed this new program was not a Baylor program, would include only licensed staff, and they would see a savings. He calculates, on average, over a 7-day period for licensed agency, they currently pay \$44 per hour, and, if they:

1. hire someone to work 24 hours over weekend with no benefits, they'd see a savings of \$9 per hour worked.
2. If a current employee chooses this, working an additional shift, and therefore received benefits, they'd see a net savings of \$2 per hour; compared to using agency personnel.

Pro's of program: savings, consistent staff, and allow the opportunity to tie weekly operations into weekend workers.

Commissioner Barrette noted, as a draw back to the program, the potential is there to work overtime. Commissioner Barrette asked if there would be a need for Human Resource and Mr. Purdy to approach the Union.

3:42 Commissioner Nelson moved they take the next step to talk with Human Resource and the Union, and, to move ahead. Commissioner Jarvis seconded the motion. Discussion – the Board expressed how happy they were to have him [as Administrator] and appreciated his creative thinking to resolve the problems. A voice vote was taken. The motion carried, unanimously.

Non Agenda: Department Of Corrections Updates

Volunteer Luncheon

Mr. Cunningham noted 30 participated in the volunteer luncheon, it was a nice turn out, nice meal, and they took the opportunity to expose the volunteers to the proposed Community Correction project the Board previously viewed.

Community Corrections Project Proposal

Mr. Cunningham noted since the Board viewed the original PowerPoint, they've incorporated their input, and will e-mail the updated PowerPoint to the Board before the Sullivan County Criminal Justice Coordinating Committee (SCCJCC) meeting scheduled for March 11th at 3 PM. Mr. Cunningham met with Judge Cardello, who will also be attending the SCCJCC meeting. Mr. Chanis reminded the Board they wanted them to pursue this project to the next level; and in doing so, Mr. Chanis and Mr. Cunningham met with the Delegation Chair, provided an overview of the project and anticipate the Chair scheduling a full Delegation meeting in early April, solely to discuss the project.

Department Policy Manual

Mr. Cunningham noted the Board should have a copy of the DOC Department Policy manual by April 1st, and will provide them a month to review the document. He noted this has been a great six-month exercise for the staff, has over 100 policies, and was created from the "bottom up".

Inmate Issues

Mr. Cunningham noted they had three disruptive 19-20 year old inmates who were recently exchanged with other jails; the disruption resulted in a minor assault on an inmate. Commissioner Nelson pointed out that this is another point to the fact that the County DOC is unable to separate inmates within

the Sullivan jail, which requires the need to ship them out. Mr. Cunningham confirmed transfers are done at no cost to county.

Agenda Item No. 4

Commissioners Report

Commissioner Jarvis noted she received one vote for holding the Pancake Breakfast at the Ahern Building, from Carla Skinder.

Commissioner Jarvis indicated she found out the NH State Fish & Game grant, of \$5,000, to help Unity Conservation Commission place a conservation easement [on the Judkin's Property Conservation] comes with stipulations, and she would attain details from Mr. Flanders. Mr. Chanis confirmed Donald Clarke, former County Commissioners / Acting F & G Director, dropped by this week to let him know F&G is fine with the donation, however, they are uncomfortable with the lack of language regarding fishing and hunting. Mr. Chanis noted conservation easements could prohibit or allow certain activities, and F&G wanted the inclusion of fishing and hunting to the easement. Commissioner Jarvis indicate Mr. Flanders would like to be on the next Commissioners' meeting. Mr. Chanis will contact Mr. Flanders to come to the next meeting, and requested Commissioner Jarvis, since she indicated she would be contacting him, to advise Mr. Flanders to submit the recommended language changes to Sharon prior to the meeting.

Commissioner Nelson asked how the County's sand/salt supplies were holding up. Mr. Chanis confirmed, though salt is hard to come by, the County still is able to get a mixture of sand/salt.

Agenda Item No. 5

Public Participation

Representative Converse noted [regarding the conservation easement] he never saw a pond or river on the Judkin's property, and questioned if someone could build a fire pond? Mr. Chanis noted they were not giving away the right to build something, but reserving the right for the County to build. The group discussed a small brook on the property as well as pointing out this new language is not unusual in an easement of this type.

Representative Converse questioned when they would get to the point where they would cease buying unnecessary things in FY08, so that they don't carry it to the next year. Commissioner Jarvis pointed out she reviews all PO's closely for unnecessary items. Commissioner Barrette indicated he does not believe Departments are buying unnecessary things. The group asked Rep. Converse what he was referring to. He noted he saw a purchase of an ATV and helmet. It was noted this was the Sheriff's Office, who applied for a grant to fund the vehicle [ATV & helmet purchased June 2006].

Representative Converse questioned why all monies pertaining to the transfers of fund request forms [brought before the Board and EFC at previous meetings] had monies coming out of the health insurance lines. Commissioner Barrette pointed out monies will come from where there is a surplus. Mr. Chanis noted the largest transfer was from a salary line, due to unfilled positions, and was transferred from several salaries to On-Call.

Mr. Peter Martin noted he had three questions:

- 1) The easement for hunting – “I assume there is a security corridor beyond 300 ft from building?”. Mr. Chanis confirmed the property in question was isolated and far away from buildings.
- 2) Impact statements – He recommend the Board request “Impact Statements” regarding outside issues that affect the County from those that make the funding changes.
- 3) He noted the Governor spoke regarding taking money away from hospitals; “has that affected Medicaid and the county?” Commissioner Nelson confirmed Medicaid rates were cut by \$5, so will affect Nursing Home. Mr. Purdy noted those funding cuts were on the hospital side, not a nursing home issue. Mr. Chanis also confirmed he received an e-mail that confirmed those cuts were going into place, however, they would have no affect on the current county budget. Commissioner Barrette noted a lot of attention is given to State and Federal political races, they see Gov. Lynch and others being helpful, saying they will stop the buck on taxes, what is not understood: costs are rising, we lobby personally, as much as we can; we have NHAC who lobbies on behalf of the counties.

Agenda Item No. 3.a. Probably Executive Session, Per RSA 91-A:3.II.a.&C. personnel

Mr. Chanis confirmed he had an issue regarding a personnel matter, but only one Executive Session was needed.

4:09 A motion was made by Commissioner Nelson to go into Executive Session per RSA 91:A.II..A & C. Commissioner Jarvis seconded the motion. There was no discussion. A roll call vote was taken, which passed unanimously.

4:09 Mr. Cunningham, Peter Martin and Larry Converse left the room.

Those in Executive Session included the three Commissioners, Mr. Chanis and Sharon Johnson-Callum.

4:41 Commissioner Nelson moved to come out of Executive Session. Commissioner Jarvis seconded the motion. There was no discussion. A voice vote was taken. The motion carried, unanimously.

No formal decisions were required from discussions within Executive Session.

Agenda Item No. 6. Meeting Minutes Review

Agenda Item No. 6.a. Feb. 19, 2008 2PM [should be 3PM] Public Meeting Minutes

4:43 Commissioner Nelson moved to approve the February 19, 2008 3 PM Public meeting minutes as printed. Commissioner Jarvis seconded the motion. There was no discussion. A voice vote was taken. The motion carried, unanimously.

Agenda Item No. 6.b. Feb. 19, 2008 5:03 PM Executive Session Meeting Minutes

4:44 Commissioner Jarvis moved to approve and seal, until resolved, the 2/19/08 5:03 PM Executive Session meeting minutes. Commissioner Nelson seconded the motion. There was no discussion. A voice vote was taken. The motion carried, unanimously.

Agenda Item No. 6.c. Feb. 19, 2008 5:14 PM Executive Session Meeting Minutes

4:45 Commissioner Jarvis moved to approve and seal, until resolved, the 2/19/08 5:14 PM Executive Session meeting minutes. Commissioner Nelson seconded the motion. There was no discussion. A voice vote was taken. The motion carried, unanimously.

4:49 Commissioner Jarvis moved to adjourn the meeting. Commissioner Nelson seconded the motion. There was no discussion. A voice vote was taken. The motion carried, unanimously.

Respectfully submitted,



Ethel Jarvis, Clerk
Board of Commissioners

EJ/s.j-c.

Date signed: 3-21-08



Sullivan County NH, Board of Commissioners
Revised - AGENDA

REGULAR BUSINESS MEETING
Tuesday, March 4, 2008, Time 3 PM

Place: Sullivan County Newport Complex
14 Main Street, Newport NH 03773 – Commissioners' Conference Room

- | | | |
|-------------------|----|--|
| 3:00 PM – 3:20 PM | 1. | Capital Regional Development Council
<i>Stephen Heavener, Executive Director</i> |
| 3:20 PM – 4:00 PM | 2. | Interim County Manager's Report <ul style="list-style-type: none"> a. FY 09 Budget Update b. FY 08 Potential Budget Transfers c. On vacation 3/10 – 3/26 d. The Meadows at Sullivan County: Revisit project deadlines, priority resident reservations received and next steps e. Miscellaneous Other Business |
| 4:00 PM – 4:10 PM | 3. | Sullivan County Health Care <ul style="list-style-type: none"> <input type="checkbox"/> Weekend Staff Premium (Licensed Staff), new program proposal |
| 4:10 PM – 4:40 PM | 4. | Commissioners' Report <ul style="list-style-type: none"> a. Probable Executive Session For Personnel, Per RSA 91-A:3.II. a. & c. b. Probable Executive Session For Personnel, Per RSA 91-A:3.II. a. & c. |
| 4:40 PM – 4:55 PM | 5. | Public Participation |
| 4:55 PM – 5:00 PM | 6. | Meeting Minutes Review <ul style="list-style-type: none"> a. Feb. 19, 2008 2 PM Public b. Feb. 19, 2008 Executive Session 5:03 PM Personnel c. Feb. 19, 2008 Executive Session 5:14 PM Personnel |
| 5:00 PM | 7. | Adjourn meeting |

Upcoming Events:

- **Mar. 14th, Fri. County Grant Application Deadline.** Time: 4 PM. Place: Commissioners Office in Newport.
- **Mar. 18th, Tue. Next Board of Commissioners meeting.**
 - Time: 3 PM. Place: Unity, Sullivan County Health Care Facility, 1st Floor, Recreation Room.
- **Mar. 20th, Thu. Greater Sullivan County All Hazards Health Region Meeting.**
 - **Time: 9:30 AM.** Place: Newport 14 Main Street, Comm.'s Conference Rm.

Sharon Johnson-Callum

From: Heavener, Stephen [sheavener@crdc-nh.com]
Sent: Tuesday, February 19, 2008 3:21 PM
To: commissioners@sullivancountynh.gov
Subject: CRDC Presentation

Memo

To: Sullivan County Commissioners
From: Stephen Heavener, Executive Director
Date: February 19, 2008

I am writing to introduce myself as the new executive director of the Capital Regional Development Council. I returned to New Hampshire on November 1st. I am also writing to request an opportunity to make a presentation to the Sullivan County Commissioners as soon as possible to discuss how CRDC can better serve Sullivan County as the regional economic development organization with substantial resources focused on Sullivan County.

I have attached background materials for distribution to the Commissioners. I look forward to hearing from someone.

Stephen Heavener, CEcD, EDFP

Executive Director
CRDC, a statewide economic development organization
P.O. Box 664
Concord, NH 03302-0664
603-228-1872 (X-223)
<http://www.crdc-nh.com>



Stephen A. Heavener, CEcD, EDFP

Stephen A. Heavener, CEcD, EDFP, has 29 years of success in economic and community development in 7 states. He has 12 years of experience in northern New England. Stephen began his career in the private sector working for consulting engineers and land surveyors. It was through this experience that he received hands on experience in development and the desire to use his knowledge and skills to foster positive impacts on the quality of life in communities where he works.

Intrigued by the economic development process, he commenced his public sector career in Commercial Township New Jersey as the Community Development Director focusing his efforts on developing quality housing for families living in substandard housing in the Delaware Bayside community. In 1980 he was selected to manage the Development Office for the City of Pleasantville, New Jersey. He continued his housing rehabilitation and neighborhood redevelopment experience in the city located adjacent to Atlantic City in the early days of casino gambling's impacts on neighborhood displacement. Deciding to move north in 1983, he worked for the Town of Rockingham, Vermont as the Director of Development where his projects included managing a 42 acre industrial park. Stephen became the first CEO of a newly created non-profit development corporation, the Keene Industrial Development Corporation, in 1986. As Executive Director he was responsible for regional business retention and recruitment in a city with a population of 25,000 and a region of 70,000.

Stephen moved downeast in 1990 and worked for 4.5 years as Executive Director of the Lewiston-Auburn Economic Growth Council, a non-profit development corporation servicing a five million dollar loan portfolio in Maine. He moved to the Shenandoah Valley of Virginia in late 1994 and it was here he gained the experience to tackle his next most notable achievement in Warren County, Virginia at the Front Royal-Warren County Economic Development Authority. He managed the complex redevelopment of one of the largest Superfund sites in the U.S., Avtex Fibers for 9 years. The five hundred acre site is being developed over a twenty year period and undergoing a one hundred million dollar environmental clean up. He also was as a key member of the collaborative team that recruited more than 260 million dollars in new investment from domestic and international companies to Front Royal-Warren County Virginia, 75 miles West of Washington, DC. Stephen's career continued in New Mexico in 2003 as the Executive Director of the Carlsbad Department of Development and later in Wyoming as the Executive Director of Green River Futures.

Stephen came to NH in 2007 as the Executive Director of CRDC, a statewide economic development organization. CRDC is an innovative non-profit regional economic development organization, certified statewide as an SBA 504 CDC lender, with administration of additional loan funds including CDBG and USDA Rural Development IRP with an operating and project budgets exceeding \$2.0 million annually. CRDC is active in complex real estate development projects and financing, fee for service economic development consulting, building development and leasing, industrial park development, and overall business development activities.

Stephen is a (CEcD) Certified Economic Developer from the International Economic Development Association. He also holds the certification (EDFP) of Economic Development Finance Professional. He has been a licensed real estate broker for more than thirty years. Stephen is a graduate of the Main Street Center National Revitalization Institute and has a Masters in Public Policy and a B.A. in Community Development from Rutgers University.

Stephen has traveled to northern Europe and Asia with the Virginia Economic Development Partnership on marketing and business recruitment missions. He has lectured around the world and continues to write for notable publications. He has a daughter and two sons and currently lives with his wife, Karen, in Hopkinton, NH. His hobbies include jazz and travel.



CRDC, Statewide Economic Development Organization

The Capital Regional Development Council, known as CRDC, is a statewide economic development organization, incorporated in 1954, with more than 50 years of success offering a variety of economic development and business financing services. In the past 5 years alone, CRDC has helped create or retain more than 1,600 jobs and triggered private investments of over \$100 million. We are successful because of our strong partnerships with the financial community, municipalities and local and regional economic development groups.

In an effort to assist as many businesses as possible, CRDC offers the following services.

SMALL BUSINESS LOANS: *CRDC provides creative financing to small businesses to ensure their successful start-up, expansion and growth. We are a certified Small Business Administration community development company and can provide SBA 504 loans to any small business in New Hampshire. We also manage a variety of revolving loan funds targeted to various communities throughout the region. We manage loan funds targeted to businesses in Merrimack County, Sullivan County and downtown Concord. In early 2008, CRDC will kick-off a new program targeted to communities in Hillsborough and Merrimack Counties with populations under 25,000. This program is funded by the USDA Rural Development Office and offers loans of up to \$150,000 to growing businesses. All of the loan programs typically require bank participation and most of the debt is provided by CRDC in a subordinated position. CRDC is staffed by 5 professionals with substantial economic development and lending experience.*

NEW MARKET TAX CREDITS: *CRDC has partnered with Coastal Enterprises, Inc. (CEI) of Portland, Maine to package New Market Tax Credit (NMTC) projects. The NMTC program was established to attract capital to historically underserved projects and communities. It provides an incentive to debt and equity investors in the form of a 39 percent federal income tax credit over a seven year period for investing capital into qualified projects in eligible targeted areas. The U.S. Treasury's CDFI Fund has awarded a combined allocation of \$129 million in NMTC tax credit investment capacity to CEI in recent years. CRDC has been selected by CEI as its sole New Hampshire partner to identify and structure suitable projects.*

REAL ESTATE DEVELOPMENT: *CRDC develops multi-tenant business parks, commercial buildings, and build-to-lease facilities in order to attract businesses and jobs to New Hampshire communities. The real estate investment policy requires that the local community invite CRDC to participate in a project and that the municipality demonstrates the institutional and physical infrastructure to support economic development and participate at some level in the financing of the project. CRDC is currently targeting real estate activities in the City of Concord, Merrimack, Sullivan, Grafton and Belknap counties, but can evaluate other areas as market opportunities evolve.*



ECONOMIC DEVELOPMENT ASSISTANCE: CRDC provides technical assistance to communities to help stimulate economic development throughout New Hampshire. The Community Economic Development Assistance Program (CEDAP) is fee based and provides direct technical assistance in implementing important community based economic development initiatives. Forms of assistance include grant writing, financial packaging, project coordination, education, regional marketing, and strategic planning for economic development.

CRDC has been instrumental in several high profile projects. They include:

Assisting Hopkinton Economic Development Committee in evaluating development opportunities for an industrial zoned area.

Advising the Town of Loudon and the Bow Business Development Commission regarding the formation of non-profit local development corporations and the preparation of development strategies.

Assisting the Town of Northfield to secure \$500,000 in Community Development Block Grant (CDBG) funds to construct a street to several major manufacturers.

Prepared development financing programs in support of establishing Tax Increment Financing (TIF) Districts in the City of Franklin for an industrial park expansion, the City of Claremont for industrial park infrastructure, the Town of Plymouth for downtown revitalization, and the City of Laconia for downtown revitalization.

For additional information contact:

*Stephen A. Heavener, Executive Director
CRDC
P.O. Box 664, Concord, NH 03302
603/228-1872
sheavener@crdc-nh.com*

SULLIVAN COUNTY NH**Board of Commissioners' - FY 09 Budget Review****Place: Newport – 14 Main Street, Commissioners' Conference Rm.**

Date / Department		Time of Day
Mar 28 – Friday		
Sheriff's Office	Michael Prozzo – County Sheriff	8:30 a.m. – 9:00 a.m.
Commissioners	Board of Commissioners & Dodi Violette	9:00 a.m. – 9:30 a.m.
County Auditors	Greg Chanis – Interim County Manager	9:30 a.m. – 10:00 a.m.
Interim County Manager	Greg Chanis – Interim County Manager	10:00 a.m. – 10:15 a.m.
Court House	Greg Chanis – Interim County Manager	10:15 a.m. – 10:30 a.m.
Woodhull County Complex	Greg Chanis – Interim County Manager	10:30 a.m. – 11:00 a.m.
County Treasurer	Cynthia Sweeney – Treasurer	11:00 a.m. – 11:30 a.m.
Payroll	Janice Bryk – Account Clerk I	11:30 a.m. – 12:00 p.m.
LUNCH		12 Noon – 1:00 p.m.
Incentive Funds	Sherrie Curtis – Coordinator	1:00 p.m. – 1:30 p.m.
Human Services	Sherrie Curtis – Coordinator	1:30 p.m. – 2:30 p.m.
Conservation District	Jan Heighes – District Manager	2:30 p.m. – 3:00 p.m.
Cooperative Extension	Seth Wilner – Educator / O.M.	3:00 p.m. – 3:30 p.m.
Emergency Reserve	Greg Chanis / Commissioners	3:30 p.m. – 4:00 p.m.
Mar 31 – Monday		
<i>Vendor Presentations & Department Reviews continued...</i>		
NH LCG / Health Trust	Dana Conrad, Account Representative	8:30 a.m. – 9:00 a.m.
NH Primex	Carl Weber, Director of Member Services	9:00 a.m. – 9:30 a.m.
Davis & Towle	Chip and Adria Cilley	9:45 a.m. – 10:15 a.m.
LUNCH		12 Noon – 1:00 p.m.
Facilities & Operations	Greg Chanis – Facilities Director	1:00 p.m. – 2:00 p.m.
Human Resources	Peter Farrand – Director	2:00 p.m. – 2:30 p.m.
County Attorney Office / Medical Referee	Marc Hathaway – Attorney	2:30 p.m. – 3:30 p.m.
Victim Witness Program	Cindy Vezina	3:30 p.m. – 4:00 p.m.
Apr 4 – Friday		
Health Care	Ted Purdy – Administrator	All Day
Apr 7 – Monday		
(10.861) County Grants	All Day – Applicant Interviews	All Day
Apr 11 – Friday		
Registry of Deeds	Sharron King – Registrar	8:30 a.m. – 9:00 a.m.
Department Of Corrections	Ross Cunningham	9:00 a.m. – 11:00 a.m.
County Grants Fund 10	Commissioners	11:00 a.m. – 11:30 p.m.
Fund 24 Grants: FA	Greg / Sharon	11:30 a.m. – 12:00 p.m.

Agenda Disbursed at 3/4/08 Commissioners Meeting

To: Board of Commissioners, Delegation Executive Finance Committee, and Department Heads / Elected Officials

This schedule was adopted as work session meeting minutes at the [enter date here] meeting.

**INTERIM FINANCIAL STATEMENTS
DECEMBER 31, 2007**

SULLIVAN COUNTY, NEW HAMPSHIRE

ALL FUNDS

BALANCE SHEET

DECEMBER 31, 2007

	General Fund 10 and 30	Prior Year Encumbrances Fund 50	Register of Deeds Fund 22	Grants & Revolving Funds Fund 24	Capital Expenditures Fund Fund 42	Nursing Home Fund 40 and 41	Total All Funds
ASSETS							
Cash and short-term investments	\$ 1,914,064	\$ -	\$ 79,888	\$ 1,788	\$ -	\$ 17,755	\$ 2,013,495
Departmental and other receivables	-	-	-	(15,388)	-	1,629,113	1,613,725
Due from (to) other funds	5,012,722	(144,384)	(146,406)	54,667	(192,168)	(4,587,431)	(3,000)
Other assets	220,711	-	-	-	-	115,378	336,089
Capital assets, net of accumulated depreciation	-	-	-	-	-	4,488,992	4,488,992
TOTAL ASSETS	\$ 7,147,497	\$ (144,384)	\$ (66,518)	\$ 41,067	\$ (192,168)	\$ 1,663,807	\$ 8,449,301
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
Accrued liabilities	838,776	-	19,249	10,254	-	903,489	1,771,768
Other liabilities	49,577	-	30,162	5,077	-	93,397	178,213
TOTAL LIABILITIES	888,553	-	49,411	15,331	-	996,886	1,950,181
Fund Balances:							
Reserved for advances (from June 30, 2007)	3,387,690	-	-	-	-	-	3,387,690
Unreserved:							
Undesignated, reported in:							
General fund	2,871,254	(144,384)	-	-	-	-	2,726,870
Special revenue funds	-	-	(115,929)	25,736	(192,168)	-	(282,361)
Nursing Home	-	-	-	-	-	666,921	666,921
TOTAL FUND BALANCES	6,258,944	(144,384)	(115,929)	25,736	(192,168)	666,921	6,499,120
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,147,497	\$ (144,384)	\$ (66,518)	\$ 41,067	\$ (192,168)	\$ 1,663,807	\$ 8,449,301

SULLIVAN COUNTY, NEW HAMPSHIRE

ALL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE SIX MONTHS ENDED DECEMBER 31, 2007

	General Fund 10 and 30	Prior Year Encumbrances Fund 50	Register of Deeds Fund 22	Grants & Revolving Funds Fund 24	Capital Expenditures Fund Fund 42	Nursing Home Fund 40 and 41	Total All Funds
Revenues:							
County taxes	\$ 9,992,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,992,645
Charges for services	111,298	-	241,277	47,441	-	5,337,047	5,737,063
Intergovernmental	82,856	-	-	161,096	-	-	243,952
Investment income	6,073	-	-	-	-	-	6,073
Miscellaneous	108,262	-	-	-	18,200	48,221	174,683
Total Revenues	10,301,134	-	241,277	208,537	18,200	5,385,268	16,154,416
Expenditures:							
Current:							
General government	1,054,373	-	-	14,708	-	-	1,069,081
County Attorney's office	227,328	-	-	-	-	-	227,328
Commissioners' office	110,254	-	-	-	-	-	110,254
Public safety	333,553	-	-	142,866	-	-	476,419
Corrections	1,344,944	-	-	56,449	-	-	1,344,944
Health and welfare	1,597,327	-	-	-	-	-	1,653,776
Cooperative extension	143,872	-	-	-	-	-	143,872
Register of Deeds	-	-	176,728	-	-	-	176,728
Nursing Home	-	-	-	-	-	6,077,457	6,077,457
Capital expenditures	13,930	144,384	-	-	225,731	-	384,045
Debt service	105,234	-	-	-	-	-	105,234
Total Expenditures	4,930,815	144,384	176,728	214,023	225,731	6,077,457	11,769,138
Excess (deficiency) of revenues over expenditures	5,370,319	(144,384)	64,549	(5,486)	(207,531)	(692,189)	4,385,278
Other Financing Sources (Uses):							
Transfers in	551,953	-	-	-	-	-	551,953
Transfers out	-	-	(148,276)	-	-	(403,677)	(551,953)
Total Other Financing Sources (Uses)	551,953	-	(148,276)	-	-	(403,677)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	5,922,272	(144,384)	(83,727)	(5,486)	(207,531)	(1,095,866)	4,385,278
Fund Equity, at Beginning of Year	336,672	-	(32,202)	31,222	15,363	1,762,787	2,113,842
Fund Equity, at End of Year	\$ 6,258,944	\$ (144,384)	\$ (115,929)	\$ 25,736	\$ (192,168)	\$ 666,921	\$ 6,499,120

SULLIVAN COUNTY, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF NET ASSETS

DECEMBER 31, 2007

Business-Type Activities
Enterprise FundNursing
HomeASSETS

Current:

Cash and short-term investments
Accounts receivable, net of allowances
Inventory\$ 17,755
1,629,113
35,769

Total current assets

1,682,637

Noncurrent:

Restricted cash
Capital assets, net
of accumulated depreciation

79,608

4,488,992

Total noncurrent assets

4,568,600

TOTAL ASSETS

6,251,237

LIABILITIES

Current:

Accounts payable
Accrued liabilities
Other liabilities
Due to residents-
681,070
13,791
79,608

Total current liabilities

774,469

Noncurrent:

Advance from other funds
Compensated absences4,587,431
222,419

Total noncurrent liabilities

4,809,850

TOTAL LIABILITIES

5,584,319

NET ASSETSInvested in capital assets, net of related debt
Unrestricted4,488,992
(3,822,071)

TOTAL NET ASSETS

\$ 666,921

SULLIVAN COUNTY, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

FOR THE SIX MONTHS ENDED DECEMBER 31, 2007

	Business-Type Activities Enterprise Fund
	<u>Nursing Home</u>
Operating Revenues:	
Charges for services	\$ 5,337,047
Miscellaneous	<u>48,221</u>
Total Operating Revenues	5,385,268
Operating Expenses:	
Personnel services	3,216,654
Employee benefits	778,789
Contractual services	890,580
Payroll and other taxes	190,758
Therapy services	269,382
Food	242,430
Depreciation	-
Medicine	163,570
Medical expenses	109,994
Supplies and office expense	82,093
Repairs and maintenance	47,323
Insurance	77,552
Telephone	<u>8,332</u>
Total Operating Expenses	<u>6,077,457</u>
Operating Income (Loss)	(692,189)
Transfers:	
Transfers in	-
Transfers out	<u>(403,677)</u>
Total Transfers	<u>(403,677)</u>
Change in Net Assets	(1,095,866)
Net Assets at Beginning of Year	<u>1,762,787</u>
Net Assets at End of Year	\$ <u><u>666,921</u></u>

GENERAL FUND 10, 30

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-GF - TB General Fund
 Workpaper: WTB-GF - Working trial balance - Fund 10

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	\$ VAR	Comments
Group : [A]	Cash and short-term investments							
Subgroup : None								
10.101.00100	CASH GENERAL FUND	368,630.49		0.00	368,630.49	(406,861.00)	(775,491.49)	
10.101.00104	CASH-INMATE MUNICIPAL CHECKING	9,453.84		0.00	9,453.84	19,097.00	9,843.16	
10.101.00117	CASH-RADIO ASSOCIATION-SHERIFF'S DEPT.	2,834.30		0.00	2,834.30	2,884.00	49.70	
10.101.01001	CASH PAYROLL ACCOUNT	8,013.95		0.00	8,013.95	4,650.00	(3,363.95)	
10.101.01003	CASH-HEALTH INSURANCE ACCOUNT	1,928.19		0.00	1,928.19	1,557.00	(371.19)	
10.101.01006	CASH CIVIL FEES-SHERIFFS DEPT.	4,372.20		0.00	4,372.20	1,224.00	(3,148.20)	
10.101.01010	PETTY CASH-COMMISSIONERS OFF.	75.00		0.00	75.00	75.00	0.00	
10.101.01012	PETTY CASH-COUNTY ATTORNEY	100.00		0.00	100.00	100.00	0.00	
10.101.01013	PETTY CASH-COOP. EXT.SERVICE	50.00		0.00	50.00	50.00	0.00	
10.101.01014	PETTY CASH-SHERIFFS OFFICE	200.00		0.00	200.00	200.00	0.00	
10.101.01015	PETTY CASH-DEPT. OF CORRECTION	100.00		0.00	100.00	100.00	0.00	
10.101.01016	TEMPORARY INVESTMENTS	1,496,993.79		0.00	1,496,993.79	546,782.00	(950,211.79)	
10.101.01020	COPS GRANT	100.43		0.00	100.43	80.00	(20.43)	
10.101.01024	CASH-WRAP AROUND TEAM	638.37		0.00	638.37	892.00	253.63	
10.101.01025	MASON VS. THOMPSON (SHERIFF)	20,573.38		0.00	20,573.38	0.00	(20,573.38)	
Subtotal : None		1,914,063.94		0.00	1,914,063.94	170,830.00	(1,743,233.94)	
Total [A] Cash and short-term Investments		1,914,063.94		0.00	1,914,063.94	170,830.00	(1,743,233.94)	
Group : [C]	Departmental and Other Receivables							
Subgroup : None								
10.102.01103	A/R SHERIFF BAILIFFS	0.00		0.00	0.00	3,582.00	3,582.00	
10.102.01108	A/R DEPT. OF CORRECTION	0.00		0.00	0.00	2,158.00	2,158.00	
10.102.01110	A/R COMMISSIONERS OFFICE	0.00		0.00	0.00	4,859.00	4,859.00	
Subtotal : None		0.00		0.00	0.00	10,599.00	10,599.00	
Total [C] Departmental and Other Receivables		0.00		0.00	0.00	10,599.00	10,599.00	
Group : [E]	Internal Balances							
Subgroup : None								
10.104.01891	DUE FROM OTHER FUNDS	2,869,950.95		64,154.89	2,934,105.84	0.00	(2,934,105.84)	
			AJE - 1	64,154.89				
10.204.02891	DUE TO OTHER FUNDS	3,114,235.56		0.00	3,114,235.56	4,522,047.13	1,407,811.57	
30.204.02891	DUE TO DUE FROM	(1,035,619.83)		0.00	(1,035,619.83)	(1,133,661.00)	(98,041.17)	
Subtotal : None		4,948,566.68		64,154.89	5,012,721.57	3,388,386.13	(1,624,335.44)	
Total [E] Internal Balances		4,948,566.68		64,154.89	5,012,721.57	3,388,386.13	(1,624,335.44)	
Group : [F]	Other Assets							
Subgroup : None								
10.103.01300	LOC.GOV.CTR WRK/FUND DEPOSIT ACCT.	220,711.00		0.00	220,711.00	220,711.00	0.00	Self insurance deposit.
Subtotal : None		220,711.00		0.00	220,711.00	220,711.00	0.00	(adjust when additional deposits are made - don't expense the deposits)
Total [F] Other Assets		220,711.00		0.00	220,711.00	220,711.00	0.00	
Current Assets		7,083,341.62		64,154.89	7,147,496.51	3,790,526.13	(3,356,970.38)	
Non-Current Assets		0.00		0.00	0.00	0.00	0.00	
TOTAL ASSET		7,083,341.62		64,154.89	7,147,496.51	3,790,526.13	(3,356,970.38)	
Group : [L]	Accounts payable							
Subgroup : None								
10.202.02151	ACCURED PAYABLES	(200.00)		0.00	(200.00)	(390,662.81)	(390,462.81)	
30.202.02151	ACCURED PAYABLES	0.00		0.00	0.00	(8,619.36)	(8,619.36)	

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-GF - TB General Fund
Workpaper: WTB-GF - Working trial balance - Fund 10

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Subtotal : None		(200.00)		0.00	(200.00)	(399,282.17)	(399,082.17)	
Total [L] Accounts payable		(200.00)		0.00	(200.00)	(399,282.17)	(399,082.17)	
Group : [M]	Accrued Liabilities							
Subgroup : [0]	Accrued Wages							
10.202.02213	ACCRUED WAGES	(369,075.69)		0.00	(369,075.69)	(45,079.00)	323,996.69	Why is the accrual so high?
30.202.02213	ACCRUED WAGES	(61,231.95)		0.00	(61,231.95)	(9,533.00)	51,698.95	Why is the accrual so high?
Subtotal [0] Accrued Wages		(430,307.64)		0.00	(430,307.64)	(54,612.00)	375,695.64	
Subgroup : [1]	Withholdings							
10.202.02202	GROUP HEALTH INSURANCE	(56,185.13)		0.00	(56,185.13)	(3,258.00)	52,927.13	Why is the accrual so high?
10.202.02203	RETIREMENT	(16.83)		0.00	(16.83)	0.00	16.83	
10.202.02206	AFLAC	0.00		0.00	0.00	(304.00)	(304.00)	
10.202.02214	AFLAC-POST TAX	0.00		0.00	0.00	(397.00)	(397.00)	
10.202.02219	DENTAL INSURANCE	(2,642.82)		0.00	(2,642.82)	(3,334.00)	(691.18)	
10.202.02221	AG EXTENSION PROGRAM	(599.64)		0.00	(599.64)	(176.00)	423.64	
10.202.02222	MISCELLANEOUS PAYROLL ADJ.	201.68		0.00	201.68	(360.00)	(561.68)	
10.202.02225	LIFE/DISABILITY-DAVIS & TOWLE	(942.21)		0.00	(942.21)	0.00	942.21	
10.202.02226	COLONIAL INSURANCE	(357.40)		0.00	(357.40)	0.00	357.40	
Subtotal [1] Withholdings		(60,542.35)		0.00	(60,542.35)	(7,829.00)	52,713.35	
Subgroup : [2]	Other Accruals							
10.202.02017	ACCRUED BC/BS SELF FUND	(188,500.00)		0.00	(188,500.00)	(198,599.00)	(10,099.00)	
10.202.02106	WRAP AROUND TEAM INCENTIVES	(638.37)		0.00	(638.37)	(892.00)	(253.63)	
10.202.02195	SONH CAP MONEY	(154,417.01)		0.00	(154,417.01)	(154,417.00)	0.01	Was this paid? If so, reverse accrual.
10.202.02196	SHERIFF'S CIVIL AGENCY ACCOUNT	(4,372.20)		0.00	(4,372.20)	1,224.00	5,596.20	
Subtotal [2] Other Accruals		(347,927.58)		0.00	(347,927.58)	(352,684.00)	(4,756.42)	
Subgroup : [3]	IBNR							
10.202.02299	IBNR ACCRUED ESTIMATED CLAIMS	0.40		0.00	0.40	(114,269.00)	(114,269.40)	May want to record IBNR.
30.202.02299	IBNR: MHCO	(0.07)		0.00	(0.07)	(14,250.00)	(14,249.93)	May want to record IBNR.
Subtotal [3] IBNR		0.33		0.00	0.33	(128,519.00)	(128,519.33)	
Total [M] Accrued Liabilities		(838,777.24)		0.00	(838,777.24)	(543,644.00)	295,133.24	
Group : [O]	Other liabilities							
Subgroup : None								
10.202.02216	DOC:CLOSED COMMISSION MONEY	(14,627.45)		0.00	(14,627.45)	(26,910.27)	(12,282.82)	
10.202.02230	WEIGHT WATCHERS	(2,088.00)		0.00	(2,088.00)	0.00	2,088.00	
10.210.02107	RADIO ASSOCIATION	(2,834.30)		0.00	(2,834.30)	(2,884.00)	(49.70)	
10.210.02108	DOC INMATE TRUST ACCOUNTS	(9,453.84)		0.00	(9,453.84)	(19,097.00)	(9,643.16)	
10.210.02124	DEFERRED MASON VS.THOMPSON	(20,573.38)		0.00	(20,573.38)	0.00	20,573.38	
Subtotal : None		(49,576.97)		0.00	(49,576.97)	(48,891.27)	685.70	
Total [O] Other liabilities		(49,576.97)		0.00	(49,576.97)	(48,891.27)	685.70	
Group : [P3]	Revenue Anticipation notes							
Subgroup : None								
10.207.02300	REVENUE ANTICIPATION NOTES	0.00		0.00	0.00	(2,462,038.00)	(2,462,038.00)	
Subtotal : None		0.00		0.00	0.00	(2,462,038.00)	(2,462,038.00)	
Total [P3] Revenue Anticipation notes		0.00		0.00	0.00	(2,462,038.00)	(2,462,038.00)	
Current Liabilities		(888,554.21)		0.00	(888,554.21)	(3,453,855.44)	(2,565,301.23)	
Non-Current Liabilities		0.00		0.00	0.00	0.00	0.00	

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB - GF - TB General Fund
 Worksheet: WTB - GF - Working trial balance - Fund 10

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	\$ VAR	Comments
TOTAL LIABILITY		(888,554.21)		0.00	(888,554.21)	(3,453,855.44)	(2,565,301.23)	
Group : [W-GF]	Fund Balance - General Fund							
Subgroup : [W-GF]	Unreserved Fund balance	(1,436,132.42)		(66,602.83)	(1,502,735.25)	(1,494,662.73)	8,072.52	
10.301.03000	FUND BALANCE-GENERAL FUND		AJE - 1	(64,154.89)				
			AJE - 2	(2,447.94)				
30.301.03000	FUND BALANCE	1,166,062.92		0.00	1,166,062.92	1,299,062.00	133,029.08	
Subtotal [W-GF1]	Unreserved Fund balance	(270,069.50)		(66,602.83)	(336,672.33)	(195,570.73)	141,101.60	
Subgroup : [W-GF]	Reserve for Encumbrances	0.00		0.00	0.00	(197,210.00)	(197,210.00)	
10.301.03999	MHCO - Res. for Encumbrances	0.00		0.00	0.00	(197,210.00)	(197,210.00)	
Subtotal [W-GF2]	Reserve for Encumbrances	0.00		0.00	0.00			
Total [W-GF]	Fund Balance - General Fund	(270,069.50)		(66,602.83)	(336,672.33)	(392,780.73)	(56,108.40)	
	Equity	(270,069.50)		(66,602.83)	(336,672.33)	(392,780.73)	(56,108.40)	
	NET (INCOME) LOSS	(5,924,717.91)		2,447.94	(5,922,269.97)	56,110.04	5,978,380.01	
	TOTAL EQUITY	(6,194,787.41)		(64,154.89)	(6,258,942.30)	(335,670.69)	5,922,271.61	
	TOTAL LIABILITY AND EQUITY	(7,083,341.62)		(64,154.89)	(7,147,496.51)	(3,790,526.13)	3,356,970.38	
Group : [XA]	County Tax							
Subgroup : None								
10.100.04000	SUBSIDIARY REVENUES	(9,992,645.00)		0.00	(9,992,645.00)	(9,283,721.00)	708,924.00	
Subtotal : None		(9,992,645.00)		0.00	(9,992,645.00)	(9,283,721.00)	708,924.00	
Total [XA]	County Tax	(9,992,645.00)		0.00	(9,992,645.00)	(9,283,721.00)	708,924.00	
Group : [XC]	Investment Income							
Subgroup : None								
10.100.04001	INTEREST INCOME & SAVINGS	(6,072.73)		0.00	(6,072.73)	(40,053.00)	(33,980.27)	
Subtotal : None		(6,072.73)		0.00	(6,072.73)	(40,053.00)	(33,980.27)	
Total [XC]	Investment Income	(6,072.73)		0.00	(6,072.73)	(40,053.00)	(33,980.27)	
Group : [XD]	Miscellaneous Revenue							
Subgroup : None								
10.100.04003	LATE PAYMENT: COUNTY TAXES	0.00		0.00	0.00	(220.00)	(220.00)	
10.100.04015	MISCELLANEOUS INCOME	(4.74)		0.00	(4.74)	(3,841.13)	(3,836.39)	
10.100.08058	LAND RENTAL	0.00		0.00	0.00	(980.00)	(980.00)	
10.100.09083	BEAGLE CLUB TAX REVENUE	0.00		0.00	0.00	(1,087.00)	(1,087.00)	
10.460.04018	STATE REIMBURSEMENT: COURTS	(108,256.82)		0.00	(108,256.82)	(185,583.00)	(77,326.18)	
Subtotal : None		(108,261.56)		0.00	(108,261.56)	(191,711.13)	(83,449.57)	
Total [XD]	Miscellaneous Revenue	(108,261.56)		0.00	(108,261.56)	(191,711.13)	(83,449.57)	
Group : [XF]	Charges for Services							
Subgroup : [1]	Charges for services - General Govern	(11,548.47)		0.00	(11,548.47)	(34,102.00)	(22,553.53)	
10.411.04019	VICTIM/WITNESS PROGRAM	(1,195.38)		0.00	(1,195.38)	0.00	1,195.38	
10.411.04020	VICTIM/WITNESS EDUCATION GRANT	(28,932.25)		0.00	(28,932.25)	(50,582.00)	(21,649.75)	
10.440.09012	SHERIFFS WRIT FEES	(7,900.79)		0.00	(7,900.79)	(17,681.00)	(9,780.21)	
10.440.09013	SHERIFF: MISCELLANEOUS INCOME	(2,504.70)		0.00	(2,504.70)	(8,027.00)	(5,522.30)	
10.440.09085	SECURED JUVENILE TRANSPORTS	(18,757.57)		0.00	(18,757.57)	(56,472.00)	(37,714.43)	
10.443.09084	BAILIFF REFUND							

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-GF - TB General Fund
 Worksheet: WTB-GF - Working trial balance - Fund 10

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Subtotal [1] Charges for services - General Govern		(70,839.16)		0.00	(70,839.16)	(166,854.00)	(96,024.84)	
Subgroup : [5] Charges for services - Corrections								
10.600.06040 COUNTY JAIL INCOME		(33,120.00)		0.00	(33,120.00)	(75,138.00)	(42,018.00)	
10.600.06044 COUNTY JAIL INCOME-COMMISSION		(7,338.83)		0.00	(7,338.83)	(27,144.00)	(19,805.17)	
Subtotal [5] Charges for services - Corrections		(40,458.83)		0.00	(40,458.83)	(102,282.00)	(61,823.17)	
Total [XF] Charges for Services		(111,297.99)		0.00	(111,297.99)	(269,146.00)	(157,848.01)	
Group : [XG] Operating Grants and Contributions								
Subgroup : [1] Operating grants - General Government								
10.404.04005 INCENTIVE MONIES		(78,664.56)		0.00	(78,664.56)	(154,834.00)	(76,169.44)	
Subtotal [1] Operating grants - General Government		(78,664.56)		0.00	(78,664.56)	(154,834.00)	(76,169.44)	
Subgroup : [2] Operating grants - County Attorney								
10.410.09081 EXTRADITION REIMBURSEMENT		(4,191.40)		0.00	(4,191.40)	(3,283.00)	908.40	
Subtotal [2] Operating grants - County Attorney		(4,191.40)		0.00	(4,191.40)	(3,283.00)	908.40	
Total [XG] Operating Grants and Contributions		(82,855.96)		0.00	(82,855.96)	(158,117.00)	(75,261.04)	
Revenues		(10,301,133.24)		0.00	(10,301,133.24)	(9,942,748.13)	358,385.11	
TOTAL REVENUE		(10,301,133.24)		0.00	(10,301,133.24)	(9,942,748.13)	358,385.11	
Group : [Y01] General Government								
Subgroup : None								
10.401.10000 ELECTED OFFICIAL SALARY		2,569.00		0.00	2,569.00	4,661.00	2,092.00	
10.401.11010 FICA		182.49		0.00	182.49	356.00	173.51	
10.401.11011 GROUP LIFE INSURANCE		12.72		0.00	12.72	21.00	8.28	
10.401.11014 WORKERS COMPENSATION		2.44		0.00	2.44	10.00	7.56	
10.401.11018 EXPENSE ACCOUNT		882.72		0.00	882.72	18.00	(864.72)	
10.401.12029 CONTRACT SERVICES		0.00		0.00	0.00	100.00	100.00	
10.401.22093 INSURANCE		0.00		0.00	0.00	50.00	50.00	
10.402.12021 AUDIT		36,625.00		0.00	36,625.00	37,500.00	875.00	
10.403.10001 SALARY		80,938.25		0.00	80,938.25	105,000.00	24,061.75	
10.403.11010 FICA		3,663.21		0.00	3,663.21	7,541.00	3,877.79	
10.403.11011 GROUP LIFE INSURANCE		338.70		0.00	338.70	734.00	395.30	
10.403.11012 HEALTH INSURANCE		338.93		0.00	338.93	6,533.00	6,194.07	
10.403.11013 RETIREMENT		4,636.12		0.00	4,636.12	7,151.00	2,514.88	
10.403.11014 WORKERS COMPENSATION		17.80		0.00	17.80	76.00	58.20	
10.403.11015 UNEMPLOYMENT COMPENSATION		0.00		0.00	0.00	24.00	24.00	
10.403.11016 DENTAL INSURANCE		496.68		0.00	496.68	993.00	496.32	
10.403.11017 EDUCATION & TRAINING		1,310.39		0.00	1,310.39	1,589.00	278.61	
10.403.11018 EXPENSE ACCOUNT		158.60		0.00	158.60	1,068.00	909.40	
10.403.13036 OFFICE SUPPLIES		358.98		0.00	358.98	277.00	(81.98)	
10.403.13037 DUES, LICENSES & SUBSCRIPTIONS		169.00		0.00	169.00	640.00	471.00	
10.403.16068 TELEPHONE		215.44		0.00	215.44	545.00	329.56	
10.403.16069 GASOLINE		726.51		0.00	726.51	1,536.00	809.49	
10.403.19082 GENERAL MAINTENANCE & REPAIRS		1,129.77		0.00	1,129.77	378.00	(751.77)	
10.403.20091 PRINCIPAL PAYMENT		3,233.00		0.00	3,233.00	3,233.00	0.00	
10.403.21097 EQUIPMENT		499.99		0.00	499.99	0.00	(499.99)	
10.403.22093 INSURANCE		0.00		0.00	0.00	515.00	515.00	
10.405.10001 SALARY		33,517.75		0.00	33,517.75	40,271.00	6,753.25	
10.405.10007 E.T.BUY BACK		798.00		0.00	798.00	775.00	(23.00)	

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-GF - TB General Fund
Worksheet: WTB-GF - Working trial balance - Fund 10

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
10.405.10008	OVERTIME	0.00		0.00	0.00	29.00	29.00	
10.405.11010	FICA	1,607.97		0.00	1,607.97	3,073.00	1,465.03	
10.405.11011	GROUP LIFE INSURANCE	12.72		0.00	12.72	28.00	15.28	
10.405.11012	GROUP HEALTH INSURANCE	587.14		0.00	587.14	2,965.00	2,377.86	
10.405.11013	RETIREMENT	1,881.09		0.00	1,881.09	2,786.00	914.91	
10.405.11014	WORKERS COMPENSATION	15.24		0.00	15.24	65.00	49.76	
10.405.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	24.00	24.00	
10.405.11016	DENTAL INSURANCE	317.40		0.00	317.40	635.00	317.60	
10.405.11017	EDUCATION AND TRAINING	0.00		0.00	0.00	75.00	75.00	
10.405.11018	EXPENSE ACCOUNT	96.00		0.00	96.00	101.00	5.00	
10.405.12029	CONTRACT SERVICES	11,712.68		0.00	11,712.68	28,584.00	16,871.32	
10.405.13036	OFFICE SUPPLIES	23.82		0.00	23.82	254.00	230.18	
10.405.13038	POSTAGE	18.47		0.00	18.47	96.00	77.53	
10.405.16068	TELEPHONE	250.00		0.00	250.00	1,268.00	1,018.00	
10.405.19082	GENERAL MAINTENANCE AND REPAIR	0.00		0.00	0.00	157.00	157.00	
10.411.10001	EMPLOYEE SALARY	32,397.64		0.00	32,397.64	41,732.00	9,334.36	
10.411.10007	E.T. BUY BACK	826.61		0.00	826.61	802.00	(24.61)	
10.411.11010	FICA	1,671.25		0.00	1,671.25	3,193.00	1,521.75	
10.411.11011	GROUP LIFE INSURANCE	12.72		0.00	12.72	28.00	15.28	
10.411.11012	GROUP HEALTH INSURANCE	3,328.36		0.00	3,328.36	6,707.00	3,378.64	
10.411.11013	RETIREMENT	1,948.53		0.00	1,948.53	2,895.00	946.47	
10.411.11014	WORKERS COMPENSATION	12.00		0.00	12.00	68.00	56.00	
10.411.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	24.00	24.00	
10.411.11016	DENTAL INSURANCE	197.28		0.00	197.28	395.00	197.72	
10.411.11017	EDUCATION AND TRAINING	1,231.23		0.00	1,231.23	568.00	(663.23)	
10.411.11019	TRAVEL EXPENSE	166.64		0.00	166.64	239.00	72.36	
10.411.12030	EQUIPMENT RENTAL	9.75		0.00	9.75	29.00	19.25	
10.411.13036	OFFICE SUPPLIES	384.39		0.00	384.39	849.00	464.61	
10.411.13037	DUES, LICENSES & SUBSCRIPTIONS	90.00		0.00	90.00	172.00	82.00	
10.411.13038	POSTAGE	175.36		0.00	175.36	369.00	193.64	
10.411.16068	TELEPHONE	268.35		0.00	268.35	745.00	476.65	
10.411.22093	INSURANCE	0.00		0.00	0.00	68.00	68.00	
10.450.11019	TRAVEL EXPENSE	651.93		0.00	651.93	2,024.00	1,372.07	
10.450.12027	VIEWS	2,770.00		0.00	2,770.00	5,900.00	3,130.00	
10.450.12028	AUTOPSIES	904.41		0.00	904.41	5,507.00	4,602.59	
10.460.10001	EMPLOYEE SALARY	23,924.87		0.00	23,924.87	29,244.00	5,319.13	
10.460.10007	E.T. BUY BACK	579.20		0.00	579.20	562.00	(17.20)	
10.460.11010	FICA	1,160.79		0.00	1,160.79	2,219.00	1,058.21	
10.460.11011	GROUP LIFE INSURANCE	12.72		0.00	12.72	28.00	15.28	
10.460.11012	GROUP HEALTH INSURANCE	1,444.58		0.00	1,444.58	3,637.00	2,392.42	
10.460.11013	RETIREMENT	1,365.33		0.00	1,365.33	2,028.00	662.67	
10.460.11014	WORKERS COMPENSATION	167.28		0.00	167.28	715.00	547.72	
10.460.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	24.00	24.00	
10.460.11016	DENTAL INSURANCE	197.28		0.00	197.28	395.00	197.72	
10.460.12022	TOWN SHARE OF COURT HOUSE RENT	10,258.61		0.00	10,258.61	31,897.00	21,638.39	
10.460.12029	CONTRACT SERVICES	319.27		0.00	319.27	1,009.00	689.73	
10.460.13032	GENERAL SUPPLIES	0.00		0.00	0.00	113.00	113.00	
10.460.16061	ELECTRICITY	1,390.99		0.00	1,390.99	4,915.00	3,524.01	
10.460.16063	WATER	244.40		0.00	244.40	525.00	280.60	
10.460.16064	SEWER	270.80		0.00	270.80	731.00	460.20	
10.460.16065	FUEL OIL	1,489.59		0.00	1,489.59	18,092.00	16,602.41	
10.460.19082	GENERAL MAINTENANCE & REPAIRS	6,388.55		0.00	6,388.55	28,732.00	22,343.45	
10.497.12029	CONTRACT SERVICES	346.73		0.00	346.73	1,091.00	744.27	
10.497.13032	GENERAL SUPPLIES	0.00		0.00	0.00	76.00	76.00	

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-GF - TB General Fund
Worksheet: WTB-GF - Working trial balance - Fund 10

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
10.497.16061	ELECTRICITY	12,843.49		0.00	12,843.49	32,204.00	19,360.51	
10.497.16063	WATER	503.84		0.00	503.84	1,239.00	735.16	
10.497.16064	SEWER	433.28		0.00	433.28	1,246.00	812.72	
10.497.16065	FUEL OIL	2,374.50		0.00	2,374.50	371.00	(2,003.50)	
10.497.19082	GENERAL MAINTENANCE & REPAIRS	8,841.59		0.00	8,841.59	17,164.00	8,322.41	
10.497.22093	INSURANCE	17,550.00		0.00	17,550.00	0.00	(17,550.00)	
10.980.12029	CONTRACT SERVICES	3,198.50		0.00	3,198.50	0.00	(3,198.50)	
10.980.17076	DELEGATION SERVICES	2,078.87		0.00	2,078.87	16,291.00	14,212.13	
30.409.12029	CONTRACT SERVICES	15,513.20		0.00	15,513.20	43,765.00	28,251.80	
30.520.10001	OFFICE SALARIES	58,312.34		0.00	58,312.34	84,808.00	26,495.66	
30.520.10007	ET BUY BACK	1,081.20		0.00	1,081.20	1,050.00	(31.20)	
30.520.10008	OVERTIME	0.00		0.00	0.00	502.00	502.00	
30.520.11010	FICA	3,148.80		0.00	3,148.80	6,061.00	2,912.20	
30.520.11011	GROUP LIFE/DISABILITY	25.44		0.00	25.44	55.00	29.56	
30.520.11012	GROUP HEALTH INSURANCE	5,160.71		0.00	5,160.71	15,708.00	10,547.29	
30.520.11013	RETIREMENT	3,906.55		0.00	3,906.55	5,873.00	1,966.45	
30.520.11014	WORKERS COMPENSATION	27.28		0.00	27.28	117.00	89.72	
30.520.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	48.00	48.00	
30.520.11016	DENTAL INSURANCE	634.80		0.00	634.80	1,270.00	635.20	
30.520.11017	EDUCATION AND TRAINING	800.00		0.00	800.00	5,085.00	4,285.00	
30.520.11019	TRAVEL	0.00		0.00	0.00	117.00	117.00	
30.520.12026	EMPLOYEE APPRECIATION	5,283.04		0.00	5,283.04	6,221.00	937.96	
30.520.12029	CONTRACT SERVICES	20,182.25		0.00	20,182.25	40,839.00	20,656.75	
30.520.12031	ADVERTISING & PUBLIC RELATIONS	15,583.64		0.00	15,583.64	22,795.00	7,211.36	
30.520.13036	OFFICE SUPPLIES	543.67		0.00	543.67	3,423.00	2,879.33	
30.520.22093	PROPERTY LIABILITY INSURANCE	0.00		0.00	0.00	133.00	133.00	
30.550.10001	OFFICE SALARIES	208,701.69		0.00	208,701.69	340,807.00	132,105.31	
30.550.10007	ET BUY BACK	1,727.21		0.00	1,727.21	590.00	(1,137.21)	
30.550.10008	OVERTIME	4,490.20		0.00	4,490.20	11,029.00	6,538.80	
30.550.11010	FICA	12,709.19		0.00	12,709.19	25,209.00	12,499.81	
30.550.11011	GROUP LIFE/DISABILITY	112.36		0.00	112.36	246.00	133.64	
30.550.11012	GROUP HEALTH INSURANCE	17,947.80		0.00	17,947.80	49,805.00	31,857.20	
30.550.11013	RETIREMENT	16,261.88		0.00	16,261.88	24,490.00	8,228.12	
30.550.11014	WORKERS COMPENSATION	2,632.20		0.00	2,632.20	11,251.00	8,618.80	
30.550.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	242.00	242.00	
30.550.11016	DENTAL INSURANCE	2,552.82		0.00	2,552.82	4,639.00	2,086.18	
30.550.11017	EDUCATION AND TRAINING	2,259.12		0.00	2,259.12	590.00	(1,669.12)	
30.550.12025	OPERATION: DIETARY MAINTENANCE	5,081.31		0.00	5,081.31	19,277.00	14,195.69	
30.550.12029	CONTRACT SERVICES	34,982.14		0.00	34,982.14	99,309.00	64,326.86	
30.550.13032	GENERAL SUPPLIES	9,286.60		0.00	9,286.60	23,476.00	14,189.40	
30.550.13037	DUES, LICENSES & SUBSCRIPTIONS	350.00		0.00	350.00	375.00	25.00	
30.550.16061	ELECTRICITY	65,665.61		0.00	65,665.61	152,439.36	86,773.75	
30.550.16062	PROPANE	12,431.11		0.00	12,431.11	26,503.00	14,071.89	
30.550.16065	FUEL	90,965.76		0.00	90,965.76	130,968.00	40,002.24	
30.550.16069	GASOLINE	1,679.99		0.00	1,679.99	5,435.00	3,755.01	
30.550.18080	CARE OF GROUNDS	2,560.81		0.00	2,560.81	6,151.00	3,590.19	
30.550.19080	SEWER COSTS	24,319.12		0.00	24,319.12	48,305.00	23,985.88	
30.550.19082	GENERAL MAINTENANCE & REPAIR	41,336.27		0.00	41,336.27	73,163.00	31,826.73	
30.550.19084	VEHICLE REPAIR	2,324.66		0.00	2,324.66	8,123.00	5,798.34	
30.550.20093	PROPERTY TAXES	12,527.00		0.00	12,527.00	16,056.00	3,529.00	
30.550.22093	PROPERTY LIABILITY INSURANCE	275.00		0.00	275.00	275.00	0.00	
30.555.10001	OFFICE SALARIES	13,180.63		0.00	13,180.63	28,989.00	15,808.37	
30.555.10008	OVERTIME	29.20		0.00	29.20	47.00	17.80	
30.555.11010	FICA	953.45		0.00	953.45	2,220.00	1,266.55	

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-GF - TB General Fund
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Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
30.555.11011	GROUP LIFE/DISABILITY	10.60		0.00	10.60	28.00	17.40	
30.555.11013	RETIREMENT	1,089.30		0.00	1,089.30	1,976.00	886.70	
30.555.11014	WORKERS COMPENSATION	292.48		0.00	292.48	1,250.00	957.52	
30.555.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	24.00	24.00	
30.555.12029	CONTRACT SERVICES	133.61		0.00	133.61	209.00	75.39	
30.555.13032	GENERAL SUPPLIES	310.78		0.00	310.78	349.00	38.22	
30.555.19082	GENERAL MAINTENANCE & REPAIRS	39.53		0.00	39.53	513.00	473.47	
30.700.19082	GENERAL MAINTENANCE & REPAIR	1,174.77		0.00	1,174.77	4,761.00	3,586.23	
30.700.20092	TAXES	0.00		0.00	0.00	4,880.00	4,880.00	
30.700.22093	PROPERTY & LIABILITY INSURANCE	0.00		0.00	0.00	1,516.00	1,516.00	
Subtotal : None		1,054,372.65		0.00	1,054,372.65	1,892,193.36	837,820.71	
Total [Y01] General Government		1,054,372.65		0.00	1,054,372.65	1,892,193.36	837,820.71	
Group : [Y02]	County Attorney's Office							
Subgroup : None								
10.410.10000	ELECTED OFFICIAL SALARY	38,853.74		0.00	38,853.74	69,654.00	30,800.26	
10.410.10001	ASSISTANT COUNTY ATTORNEY	84,663.33		0.00	84,663.33	130,272.00	45,608.67	
10.410.10002	EMPLOYEE SALARY	45,226.03		0.00	45,226.03	58,801.00	13,574.97	
10.410.10007	E.T. BUY BACK	615.65		0.00	615.65	512.00	(103.65)	
10.410.10008	OVERTIME	1,095.17		0.00	1,095.17	2,154.00	1,058.83	
10.410.11010	FICA	9,852.50		0.00	9,852.50	19,430.00	9,577.50	
10.410.11011	GROUP LIFE INSURANCE	63.60		0.00	63.60	138.00	74.40	
10.410.11012	GROUP HEALTH INSURANCE	13,967.62		0.00	13,967.62	24,019.00	10,051.38	
10.410.11013	RETIREMENT	11,738.03		0.00	11,738.03	17,768.00	6,029.97	
10.410.11014	WORKERS COMPENSATION	68.32		0.00	68.32	292.00	223.68	
10.410.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	97.00	97.00	
10.410.11016	DENTAL INSURANCE	1,595.16		0.00	1,595.16	2,534.00	938.84	
10.410.11017	EDUCATION AND TRAINING	423.00		0.00	423.00	2,865.00	2,442.00	
10.410.11019	TRAVEL EXPENSE	1,238.02		0.00	1,238.02	4,151.00	2,912.98	
10.410.12029	CONTRACT SERVICES	1,703.70		0.00	1,703.70	0.00	(1,703.70)	
10.410.12030	EQUIPMENT RENTAL	140.25		0.00	140.25	350.00	209.75	
10.410.13038	OFFICE SUPPLIES	2,136.00		0.00	2,136.00	5,967.00	3,831.00	
10.410.13037	DUES, LICENSES & SUBSCRIPTIONS	3,936.27		0.00	3,936.27	9,159.00	5,222.73	
10.410.13038	POSTAGE	558.93		0.00	558.93	1,191.00	632.07	
10.410.14045	EVIDENCE STORAGE	360.00		0.00	360.00	720.00	360.00	
10.410.14046	EXTRADITION COSTS	5,174.73		0.00	5,174.73	7,294.00	1,119.27	
10.410.14047	EXPERT WITNESS	115.00		0.00	115.00	0.00	(115.00)	
10.410.14048	INVESTIGATION	45.00		0.00	45.00	2,344.00	2,299.00	
10.410.14049	DEPOSITION AND TRANSCRIPTS	273.35		0.00	273.35	1,811.00	1,537.65	
10.410.16068	TELEPHONE	2,485.00		0.00	2,485.00	5,955.00	3,471.00	
10.410.19082	GENERAL MAINTENANCE & REPAIRS	0.00		0.00	0.00	249.00	249.00	
10.410.22093	INSURANCE	0.00		0.00	0.00	6,000.00	6,000.00	
Subtotal : None		227,328.40		0.00	227,328.40	373,728.00	146,399.60	
Total [Y02] County Attorney's Office		227,328.40		0.00	227,328.40	373,728.00	146,399.60	
Group : [Y03]	Commissioners office							
Subgroup : None								
10.400.10000	ELECTED OFFICIAL SALARY	15,346.68		0.00	15,346.68	26,339.00	10,992.32	
10.400.10001	OFFICE SALARIES	85,288.26		0.00	85,288.26	111,986.00	26,697.74	
10.400.10007	E.T. BUY BACK	1,677.60		0.00	1,677.60	888.00	(789.60)	
10.400.10008	OVERTIME	1,864.06		0.00	1,864.06	533.00	(1,331.06)	
10.400.11010	FICA	5,429.09		0.00	5,429.09	10,171.00	4,741.91	
10.400.11011	GROUP LIFE INSURANCE	50.88		0.00	50.88	110.00	59.12	
10.400.11012	GROUP HEALTH INSURANCE	(23,692.95)		0.00	(23,692.95)	(20,103.00)	3,589.95	Why negative expense?

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - Interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-GF - TB General Fund
 Workpaper: WTB-GF - Working trial balance - Fund 10

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
10.400.11013	RETIREMENT	5,230.11		0.00	5,230.11	7,635.00	2,404.89	
10.400.11014	WORKERS COMPENSATION	65.12		0.00	65.12	278.00	212.88	
10.400.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	85.00	85.00	
10.400.11016	DENTAL INSURANCE	933.30		0.00	933.30	1,867.00	933.70	
10.400.11017	EDUCATION & TRAINING	0.00		0.00	0.00	218.00	218.00	
10.400.11018	EXPENSE ACCOUNT	2,827.48		0.00	2,827.48	5,484.00	2,656.52	
10.400.12029	CONTRACT SERVICES	125.16		0.00	125.16	354.00	228.84	
10.400.12030	EQUIPMENT RENTAL	414.00		0.00	414.00	1,242.00	828.00	
10.400.12031	ADVERTISING & PUBLIC RELATIONS	96.00		0.00	96.00	2,747.00	2,651.00	
10.400.13036	OFFICE SUPPLIES	1,935.78		0.00	1,935.78	4,569.00	2,633.22	
10.400.13037	DUES, LICENSES & SUBSCRIPTIONS	2,272.00		0.00	2,272.00	11,227.00	8,955.00	
10.400.13038	POSTAGE	1,166.21		0.00	1,166.21	2,517.00	1,350.79	
10.400.16068	TELEPHONE	1,102.06		0.00	1,102.06	3,065.00	1,962.94	
10.400.17073	MISCELLANEOUS COUNTY EXPENSE	23.13		0.00	23.13	32.00	58.87	
10.400.19082	GENERAL MAINTENANCE & REPAIR	8,100.06		0.00	8,100.06	10,564.00	2,463.94	
Subtotal : None		110,254.03		0.00	110,254.03	181,838.00	71,583.97	
Total [Y03] Commissioners office		110,254.03		0.00	110,254.03	181,838.00	71,583.97	
Group : [Y04]	Public Safety							
Subgroup : None								
10.440.10000	ELECTED OFFICIAL SALARY	42,119.64		0.00	42,119.64	56,406.00	14,286.36	
10.440.10001	SALARIES-DEPUTIES	121,048.15		0.00	121,048.15	222,913.00	101,864.85	
10.440.10002	SALARIES-OFFICE STAFF	33,706.80		0.00	33,706.80	39,767.00	6,060.20	
10.440.10006	ON CALL	1,200.00		0.00	1,200.00	2,325.00	1,125.00	
10.440.10007	E.T. BUY BACK	2,366.80		0.00	2,366.80	2,305.00	(61.80)	
10.440.10008	OVERTIME	3,183.88		0.00	3,183.88	7,461.00	4,277.12	
10.440.11010	FICA	8,407.03		0.00	8,407.03	15,918.00	7,510.97	
10.440.11011	GROUP LIFE INSURANCE	63.60		0.00	63.60	142.00	78.40	
10.440.11012	GROUP HEALTH INSURANCE	9,464.75		0.00	9,464.75	46,897.00	37,432.25	
10.440.11013	RETIREMENT	10,958.14		0.00	10,958.14	17,009.00	6,050.86	
10.440.11014	WORKERS COMPENSATION	1,729.60		0.00	1,729.60	7,376.00	5,646.40	
10.440.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	145.00	145.00	
10.440.11016	DENTAL INSURANCE	996.06		0.00	996.06	2,807.00	1,810.94	
10.440.11017	EDUCATION AND TRAINING	151.18		0.00	151.18	1,975.00	1,823.82	
10.440.11018	EXPENSE ACCOUNT	222.92		0.00	222.92	701.00	478.08	
10.440.12029	CONTRACT SERVICES	5,734.04		0.00	5,734.04	13,383.00	7,648.96	
10.440.13031	UNIFORMS	384.64		0.00	384.64	1,072.00	687.36	
10.440.13032	GENERAL SUPPLIES	242.36		0.00	242.36	915.00	672.64	
10.440.13036	OFFICE SUPPLIES	776.85		0.00	776.85	1,675.00	898.15	
10.440.13037	DUES, LICENSES AND SUBSCRIPTIO	550.00		0.00	550.00	1,592.00	1,042.00	
10.440.13038	POSTAGE	736.11		0.00	736.11	1,214.00	477.89	
10.440.13039	SECURITY SUPPLIES	0.00		0.00	0.00	513.00	513.00	
10.440.16067	COMMUNICATION LINE	2,250.00		0.00	2,250.00	4,500.00	2,250.00	
10.440.16068	TELEPHONE	1,475.57		0.00	1,475.57	4,109.00	2,633.43	
10.440.16069	GASOLINE	10,247.62		0.00	10,247.62	16,879.00	6,631.38	
10.440.19082	GENERAL MAINTENANCE & REPAIRS	490.43		0.00	490.43	1,611.00	1,120.57	
10.440.19083	RADIO MAINTENANCE & REPAIRS	5,323.50		0.00	5,323.50	6,642.00	1,318.50	
10.440.19084	VEHICLE REPAIR	5,191.42		0.00	5,191.42	5,386.00	194.58	
10.440.20091	PRINCIPAL PAYMENT	31,668.55		0.00	31,668.55	35,465.00	3,796.45	
10.440.22093	INSURANCE	0.00		0.00	0.00	7,305.00	7,305.00	
10.440.99999	Correction of 2007 accrual	0.00		2,447.94	2,447.94	0.00	(2,447.94)	
			AJE - 2	2,447.94				
10.443.10001	ATTENDANCE AT COURT	22,635.00		0.00	22,635.00	40,538.00	17,903.00	
10.443.11010	FICA	1,627.17		0.00	1,627.17	3,099.00	1,471.83	

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - Interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-GF - TB General Fund
 Workpaper: WTB-GF - Working trial balance - Fund 10

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
10.443.11014	WORKERS COMPENSATION	952.84		0.00	952.84	4,073.00	3,120.16	
10.443.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	169.00	169.00	
10.443.22093	INSURANCE	5,200.00		0.00	5,200.00	5,200.00	0.00	
Subtotal : None		331,104.65		2,447.94	333,552.59	579,587.00	246,034.41	
Total [Y04] Public Safety		331,104.65		2,447.94	333,552.59	579,587.00	246,034.41	
Group : [Y05]	Corrections							
Subgroup : None								
10.600.10001	EMPLOYEE SALARIES	626,541.13		0.00	626,541.13	984,865.00	358,323.87	
10.600.10002	SALARIES-NURSING	105,182.33		0.00	105,182.33	180,561.00	74,378.67	
10.600.10007	E.T. BUY BACK	9,829.60		0.00	9,829.60	8,626.00	(1,203.60)	
10.600.10008	OVERTIME	23,792.03		0.00	23,792.03	33,205.00	9,412.97	
10.600.11010	FICA	13,676.53		0.00	13,676.53	26,793.00	13,116.47	
10.600.11011	GROUP LIFE INSURANCE	375.24		0.00	375.24	866.00	490.76	
10.600.11012	GROUP HEALTH INSURANCE	94,449.62		0.00	94,449.62	472,286.00	377,836.38	
10.600.11013	RETIREMENT	69,641.04		0.00	69,641.04	108,719.00	39,077.96	
10.600.11014	WORKERS COMPENSATION	5,926.64		0.00	5,926.64	25,360.00	19,433.36	
10.600.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	775.00	775.00	
10.600.11016	DENTAL INSURANCE	10,705.55		0.00	10,705.55	21,974.00	11,268.45	
10.600.11017	EDUCATION AND CONFERENCES	3,737.84		0.00	3,737.84	5,980.00	2,242.16	
10.600.11019	TRAVEL EXPENSE	2,108.96		0.00	2,108.96	3,652.00	1,543.04	
10.600.12029	CONTRACT SERVICES	25,474.26		0.00	25,474.26	43,400.00	17,925.74	
10.600.12031	ADVERTISING & PUBLIC RELATIONS	0.00		0.00	0.00	108.00	108.00	
10.600.13031	UNIFORMS	1,969.07		0.00	1,969.07	8,036.00	6,066.93	
10.600.13032	GENERAL SUPPLIES	7,050.12		0.00	7,050.12	12,228.00	5,177.88	
10.600.13033	CLEANING SUPPLIES	4,290.54		0.00	4,290.54	8,484.00	4,193.46	
10.600.13036	OFFICE SUPPLIES	5,020.14		0.00	5,020.14	12,111.00	7,090.86	
10.600.13037	DUES, LICENSES AND SUBSCRIPTIO	135.20		0.00	135.20	4,167.00	4,031.80	
10.600.13038	POSTAGE	464.72		0.00	464.72	441.00	(23.72)	
10.600.13039	SECURITY SUPPLIES	8,645.19		0.00	8,645.19	20,703.00	12,057.81	
10.600.14041	CLOTHING: INMATE	2,590.78		0.00	2,590.78	7,621.00	5,030.22	
10.600.14042	FOOD	186,633.20		0.00	186,633.20	182,882.00	(3,751.20)	
10.600.14052	MEDICAL EXPENSES	90,188.79		0.00	90,188.79	183,567.00	93,378.21	
10.600.16061	ELECTRICITY	15,539.46		0.00	15,539.46	35,178.33	19,638.87	
10.600.16065	FUEL OIL	6,692.66		0.00	6,692.66	34,702.00	28,009.34	
10.600.16068	TELEPHONE	2,170.91		0.00	2,170.91	7,165.00	4,994.09	
10.600.16069	GASOLINE	1,036.25		0.00	1,036.25	3,265.00	2,228.75	
10.600.18080	CARE OF GROUNDS	149.08		0.00	149.08	175.00	25.92	
10.600.19080	SEWER COSTS	5,093.14		0.00	5,093.14	9,672.00	4,578.86	
10.600.19082	GENERAL MAINTENANCE & REPAIRS	11,227.24		0.00	11,227.24	16,311.00	5,083.76	
10.600.19084	VEHICLE REPAIR	3,606.93		0.00	3,606.93	3,605.00	(1.93)	
10.600.22093	INSURANCE	0.00		0.00	0.00	19,040.00	19,040.00	
Subtotal : None		1,344,944.19		0.00	1,344,944.19	2,486,523.33	1,141,579.14	
Total [Y05] Corrections		1,344,944.19		0.00	1,344,944.19	2,486,523.33	1,141,579.14	
Group : [Y07]	Health and Welfare							
Subgroup : None								
10.404.15052	CYA:DIVERSION PROGRAM	12,500.00		0.00	12,500.00	25,000.00	12,500.00	
10.404.15055	CLAREMONT SOUP KITCHEN	2,500.00		0.00	2,500.00	5,000.00	2,500.00	
10.404.15059	YOUTH INTERVENTION	4,866.70		0.00	4,866.70	21,472.00	16,585.30	
10.404.15060	GOOD BEGINNINGS-V.R.H.	13,500.00		0.00	13,500.00	26,500.00	13,000.00	
10.404.15063	GIRLS INC. OF NH	2,500.00		0.00	2,500.00	5,000.00	2,500.00	
10.404.15067	WOMEN'S SUPPORTIVE SERVICES	11,250.00		0.00	11,250.00	22,000.00	10,750.00	
10.404.15071	SAU#43	4,036.70		0.00	4,036.70	7,153.00	3,116.30	

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-GF - TB General Fund
Worksheet: WTB-GF - Working trial balance - Fund 10

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
10.404.15075	NEWPORT ENRICHMENT TEAM	0.00		0.00	0.00	5,000.00	5,000.00	
10.404.15076	CLAREMONT 21 C	2,500.00		0.00	2,500.00	5,000.00	2,500.00	
10.404.15078	WEST CENTRAL MARK LINETT	7,500.00		0.00	7,500.00	14,968.00	7,468.00	
10.404.15079	CHILD ADVOCACY CENTER	8,875.00		0.00	8,875.00	17,713.00	8,838.00	
10.404.15083	FRIENDS PROGRAM	2,500.00		0.00	2,500.00	0.00	(2,500.00)	
10.490.04004	DRUG REBATE	(7,622.00)		0.00	(7,622.00)	(30,147.00)	(22,525.00)	Negative expense?
10.490.10001	EMPLOYEE SALARY	41,650.77		0.00	41,650.77	53,017.00	11,366.23	
10.490.10007	E.T. BUY BACK	880.40		0.00	880.40	855.00	(25.40)	
10.490.10008	OVERTIME	169.06		0.00	169.06	272.00	102.94	
10.490.11010	FICA	2,048.04		0.00	2,048.04	3,892.00	1,843.96	
10.490.11011	GROUP LIFE INSURANCE	19.08		0.00	19.08	43.00	23.92	
10.490.11012	GROUP HEALTH INSURANCE	2,204.69		0.00	2,204.69	(1,723.00)	(3,927.69)	
10.490.11014	WORKERS COMPENSATION	17.80		0.00	17.80	76.00	58.20	
10.490.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	39.00	39.00	
10.490.11016	DENTAL INSURANCE	280.38		0.00	280.38	1,002.00	721.62	
10.490.11018	EXPENSE ACCOUNT	1,081.40		0.00	1,081.40	1,103.00	21.60	
10.490.13036	OFFICE SUPPLIES	39.98		0.00	39.98	178.00	138.02	
10.490.13037	DUES, LICENSES & SUBSCRIPTIONS	250.00		0.00	250.00	306.00	56.00	
10.490.13038	POSTAGE	87.59		0.00	87.59	294.00	206.41	
10.490.15052	HCB-INC.	255,300.29		0.00	255,300.29	644,740.71	389,440.42	
10.490.15053	PROVIDERS-INC.	111,661.41		0.00	111,661.41	449,421.96	337,760.55	
10.490.15054	OLD AGE ASSISTANCE	15,044.50		0.00	15,044.50	50,388.75	35,344.25	
10.490.15055	AID PERMANENTLY & TOTALLY DISA	148,131.75		0.00	148,131.75	416,101.00	267,969.25	
10.490.15056	INTERMEDIATE NURSING CARE	576,808.50		0.00	576,808.50	1,995,218.60	1,418,410.10	
10.490.15057	PNMI-PRIVATE NON MEDICAL INST.	84,283.56		0.00	84,283.56	271,253.74	186,970.18	
10.490.15058	BOARD AND CARE OF CHILDREN	140,584.91		0.00	140,584.91	522,704.72	382,119.81	
10.490.15080	CLAWBACK	104,615.68		0.00	104,615.68	108,788.00	4,172.32	
10.490.15088	TELEPHONE	250.00		0.00	250.00	555.00	305.00	
10.490.19082	GENERAL MAINTENANCE & REPAIRS	1,278.69		0.00	1,278.69	2,017.00	738.31	
10.490.22093	INSURANCE	0.00		0.00	0.00	106.00	106.00	
10.861.15055	LAKE SUNAPEE MEDIATION	2,500.00		0.00	2,500.00	10,000.00	7,500.00	
10.861.15056	COMMUNITY ALLIANCE FAMILY SERV	7,625.00		0.00	7,625.00	29,500.00	21,875.00	
10.861.15062	COMMUNITY TRANSPORTATION	9,500.00		0.00	9,500.00	38,000.00	28,500.00	
10.861.15064	WOMENS SUPPORTIVE SERVICES	13,750.00		0.00	13,750.00	55,000.00	41,250.00	
10.861.15065	SOUP KITCHEN/FOOD PANTRY	5,000.00		0.00	5,000.00	15,000.00	10,000.00	
10.861.15072	GOOD BEGINNINGS OF SULLCTY	5,000.00		0.00	5,000.00	20,000.00	15,000.00	
10.861.15077	NEWPORT ENRICHMENT TEAM PROGRAM	625.00		0.00	625.00	4,000.00	3,375.00	
10.861.15081	FRIENDS	500.00		0.00	500.00	0.00	(500.00)	
30.520.13034	WELLNESS EXPENDITURES	1,212.00		0.00	1,212.00	0.00	(1,212.00)	
Subtotal : None		1,597,326.88		0.00	1,597,326.88	4,816,808.48	3,219,481.60	
Total [Y07] Health and Welfare		1,597,326.88		0.00	1,597,326.88	4,816,808.48	3,219,481.60	
Group : [Y08]	Cooperative Extension							
Subgroup : None		23,315.12		0.00	23,315.12	36,196.00	12,880.88	
10.406.10001	EMPLOYEE SALARY	1,296.06		0.00	1,296.06	2,530.00	1,233.94	
10.406.11010	FICA	12.72		0.00	12.72	28.00	15.28	
10.406.11011	GROUP LIFE INSURANCE	685.84		0.00	685.84	17,260.00	16,574.16	
10.406.11012	GROUP HEALTH INSURANCE	1,634.31		0.00	1,634.31	2,463.00	828.69	
10.406.11013	RETIREMENT	15.68		0.00	15.68	67.00	51.32	
10.406.11014	WORKERS COMPENSATION	0.00		0.00	0.00	24.00	24.00	
10.406.11015	UNEMPLOYMENT COMPENSATION	317.40		0.00	317.40	635.00	317.60	
10.406.11016	DENTAL INSURANCE	0.00		0.00	0.00	496.00	496.00	
10.406.13036	OFFICE SUPPLIES	0.00		0.00	0.00	558.00	558.00	
10.406.13038	POSTAGE	0.00		0.00	0.00			

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-GF - TB General Fund
Worksheet: WTB-GF - Working trial balance - Fund 10

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
10.406.16068	TELEPHONE	184.07		0.00	184.07	664.00	479.93	
10.406.22093	INSURANCE	0.00		0.00	0.00	55.00	55.00	
10.475.06100	COOPERATIVE EXTENSION	(79.20)		0.00	(79.20)	(467.00)	(387.80)	Negative expense?
10.475.10001	EMPLOYEE SALARIES	44,779.37		0.00	44,779.37	75,464.00	30,684.63	
10.475.11010	FICA	2,594.53		0.00	2,594.53	5,756.00	3,161.47	
10.475.11011	GROUP LIFE INSURANCE	25.44		0.00	25.44	52.00	26.56	
10.475.11012	GROUP HEALTH INSURANCE	3,516.63		0.00	3,516.63	(210.00)	(3,726.63)	
10.475.11013	RETIREMENT	2,626.80		0.00	2,626.80	4,320.00	1,693.20	
10.475.11014	WORKERS COMPENSATION	45.28		0.00	45.28	194.00	148.72	
10.475.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	58.00	58.00	
10.475.11016	DENTAL INSURANCE	317.40		0.00	317.40	0.00	(317.40)	
10.475.11017	EDUCATION AND TRAINING	300.00		0.00	300.00	0.00	(300.00)	
10.475.11018	EXPENSE ACCOUNT	6,207.78		0.00	6,207.78	16,287.00	10,079.22	
10.475.12029	CONTRACT SERVICES	46,448.62		0.00	46,448.62	93,457.00	47,008.38	
10.475.12031	ADVERTISING & PUBLIC RELATIONS	466.18		0.00	466.18	1,557.00	1,090.82	
10.475.13036	OFFICE SUPPLIES	3,502.48		0.00	3,502.48	7,137.00	3,634.52	
10.475.13037	DUES, LICENSES & SUBSCRIPTIONS	106.60		0.00	106.60	200.00	93.40	
10.475.13038	POSTAGE	1,000.00		0.00	1,000.00	3,297.00	2,297.00	
10.475.16061	ELECTRICITY	909.06		0.00	909.06	2,359.00	1,449.94	
10.475.16063	WATER	270.14		0.00	270.14	398.00	127.86	
10.475.16064	SEWER	27.08		0.00	27.08	81.00	53.92	
10.475.16065	FUEL OIL	1,775.22		0.00	1,775.22	3,375.00	1,599.78	
10.475.16068	TELEPHONE	680.97		0.00	680.97	2,921.00	2,240.03	
10.475.19082	GENERAL MAINTENANCE & REPAIRS	881.59		0.00	881.59	853.00	(28.59)	
10.475.22093	INSURANCE	9.20		0.00	9.20	539.00	529.80	
Subtotal : None		143,872.37		0.00	143,872.37	278,604.00	134,731.63	
Total [Y08] Cooperative Extension		143,872.37		0.00	143,872.37	278,604.00	134,731.63	
Group : [Y11]	Capital expenditures							
Subgroup : None								
10.400.21097	EQUIPMENT	806.23		0.00	806.23	1,990.00	1,183.77	
10.410.21097	EQUIPMENT	2,014.09		0.00	2,014.09	27,856.00	25,841.91	
10.440.21097	EQUIPMENT	0.00		0.00	0.00	22,025.00	22,025.00	
10.475.21097	EQUIPMENT	1,799.00		0.00	1,799.00	2,936.00	1,137.00	
10.490.21097	EQUIPMENT	0.00		0.00	0.00	426.00	426.00	
10.497.21096	BUILDING ADDITIONS & MAJOR REN	0.00		0.00	0.00	101,390.00	101,390.00	
10.500.21096	BUILDING ADDITIONS & MAJOR REN	0.00		0.00	0.00	158,511.00	158,511.00	
10.500.21097	EQUIPMENT	5,637.26		0.00	5,637.26	16,550.00	10,912.74	
30.550.21097	EQUIPMENT	3,674.81		0.00	3,674.81	7,058.00	3,383.19	
30.555.21097	EQUIPMENT	0.00		0.00	0.00	522.00	522.00	
Subtotal : None		13,931.38		0.00	13,931.39	339,264.00	325,332.61	
Total [Y11] Capital expenditures		13,931.38		0.00	13,931.39	339,264.00	325,332.61	
Operating Expenses		4,823,134.56		2,447.94	4,825,582.50	10,948,546.17	6,122,963.67	
Group : [Y10]	Debt Service							
Subgroup : None								
10.900.20092	INTEREST ON REV. ANTICIPATION	105,234.17		0.00	105,234.17	50,872.00	(54,362.17)	
Subtotal : None		105,234.17		0.00	105,234.17	50,872.00	(54,362.17)	
Total [Y10] Debt Service		105,234.17		0.00	105,234.17	50,872.00	(54,362.17)	
Group : [Z]	Transfers, Net							
Subgroup : [ZA]	Transfers in							
10.995.03018	TRANSFER IN REGISTRY	(32,544.00)		0.00	(32,544.00)	4,678.00	37,222.00	

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-GF - TB General Fund
 Workpaper: WTB-GF - Working trial balance - Fund 10

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
10.995.09087	TRANSFER IN - REG. OF DEEDS	(111,996.40)		0.00	(111,996.40)	(118,052.00)	(6,055.60)	
30.097.03011	TRANSFER IN NURSING HOME (F30)	(200,000.00)		0.00	(200,000.00)	(400,000.00)	(200,000.00)	
30.097.03012	TRANSFER IN OP	(423,910.50)		0.00	(423,910.50)	(1,179,959.00)	(756,048.50)	
30.097.03013	TRANSFER IN AC	(15,000.00)		0.00	(15,000.00)	(30,000.00)	(15,000.00)	
30.097.03014	TRANSFER IN FC	(4,480.00)		0.00	(4,480.00)	(8,960.00)	(4,480.00)	
30.097.03015	TRANSFER IN CS	(28,919.00)		0.00	(28,919.00)	(57,838.00)	(28,919.00)	
30.097.03016	TRANSFER IN HR	(123,621.50)		0.00	(123,621.50)	(247,243.00)	(123,621.50)	
Subtotal [ZA] Transfers in		(940,471.40)		0.00	(940,471.40)	(2,037,374.00)	(1,096,902.60)	
Subgroup : [ZB] Transfers out		0.00		0.00	0.00	705,620.00	705,620.00	
10.997.05992	TRANSFER OUT CAP	0.00		0.00	0.00	8,960.00	8,960.00	
10.997.05994	TRANSFER OUT FC	0.00		0.00	0.00	337,617.00	337,617.00	
10.997.05995	TRANSFER OUT OP	0.00		0.00	0.00	10,000.00	10,000.00	
10.997.05996	TRANSFER OUT AC	0.00		0.00	0.00	44,505.00	44,505.00	
10.997.05997	TRANSFER OUT HR	0.00		0.00	0.00	0.00	(352,810.00)	
10.997.15992	TRANSFER OUT CAP	352,810.00		0.00	352,810.00	0.00	(4,480.00)	
10.997.15994	TRANSFER OUT FC	4,480.00		0.00	4,480.00	0.00	(2,739.50)	
10.997.15995	TRANSFER OUT OP	2,739.50		0.00	2,739.50	0.00	(5,000.00)	
10.997.15996	TRANSFER OUT AC	5,000.00		0.00	5,000.00	0.00	(22,252.50)	
10.997.15997	TRANSFER OUT HR	22,252.50		0.00	22,252.50	0.00	2,472.00	
30.997.05997	TRANSFER OUT HR	0.00		0.00	0.00	2,472.00	(1,236.00)	
30.997.15997	TRANSFER OUT HR	1,236.00		0.00	1,236.00	0.00	720,656.00	
Subtotal [ZB] Transfers out		388,518.00		0.00	388,518.00	1,109,174.00		
Subgroup : [ZC] Implied transfers to balance fund budget:		0.00		0.00	0.00	(489,897.00)	(489,897.00)	
10.997.05990	"Implied" transfers to balance individual fund budgets	0.00		0.00	0.00	417,537.00	417,537.00	
30.997.05990	"Implied" transfers to balance budget	0.00		0.00	0.00	(72,360.00)	(72,360.00)	
Subtotal [ZC] Implied transfers to balance fund budget		0.00		0.00	0.00			
Total [Z] Transfers, Net		(551,953.40)		0.00	(551,953.40)	(1,000,560.00)	(448,606.60)	
Other Expenses		(446,719.23)		0.00	(446,719.23)	(949,688.00)	(502,968.77)	
TOTAL EXPENSE		4,376,415.33		2,447.94	4,378,863.27	9,998,858.17	5,619,994.90	
NET (INCOME) LOSS		(5,924,717.91)		2,447.94	(5,922,269.97)	56,110.04	5,978,380.01	
Sum of Account Groups		(0.00)		0.00	(0.00)	(0.00)	(0.00)	

Client:
Engagement:
Period Ending:
Trial Balance:
Workpaper:

SULL1 - Sullivan County, New Hampshire
Sullivan County 2008 - Interim work
12/31/2007
TB-GF - TB General Fund
AJE-GF - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		2007 late AJE		
To adjust client entry #792 for \$100k CD - entire entry should be to Fund 22.				
10.104.01891	DUE FROM OTHER FUNDS		64,154.89	
10.301.03000	FUND BALANCE-GENERAL FUND			64,154.89
Total			<u>64,154.89</u>	<u>64,154.89</u>
Adjusting Journal Entries JE # 2		Client JE#617		
To reclassify client entry #617 to correct 2007 Sheriff's civil agency accrual to agree with cash account #10201-01006.				
10.440.99999	Correction of 2007 accrual		2,447.94	
10.301.03000	FUND BALANCE-GENERAL FUND			2,447.94
Total			<u>2,447.94</u>	<u>2,447.94</u>

PRIOR YEAR ENCUMBRANCES 50

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-PYEN - TB PY Encumbrances
Workpaper: WTB-ENC - Working trial balance - Fund 50

Account	Description	Client	JE Ref #	AJE	Adjusted	Comments
		12/31/2007			12/31/2007	
Group : [E]	Internal Balances					
Subgroup : None						
50.204.02891	DUE TO DUE FROM	(144,384.32)		0.00	(144,384.32)	
Subtotal : None		(144,384.32)		0.00	(144,384.32)	
Total [E] Internal Balances		(144,384.32)		0.00	(144,384.32)	
Group : [W-GF]	Fund Balance - General Fund					
Subgroup : [W-GF Reserve for Encumbrances						
50.301.03000	FUND BALANCE	0.08		0.00	0.08	
Subtotal [W-GF2] Reserve for Encumbrances		0.08		0.00	0.08	
Total [W-GF] Fund Balance - General Fund		0.08		0.00	0.08	
Group : [FUND 50] Expenditures of PY encumbrances						
Subgroup : None						
50.497.21096	BUILDING ADDITIONS & MAJOR RENOV.	38,026.00		0.00	38,026.00	
50.550.21096	BUILDING ADDITIONS & MAJOR RENOV.	106,358.24		0.00	106,358.24	
Subtotal : None		144,384.24		0.00	144,384.24	
Total [FUND 50] Expenditures of PY encumbrances		144,384.24		0.00	144,384.24	Prior year encumbrances were \$197,210
Sum of Account Groups		(0.00)		0.00	(0.00)	
Net (Income) Loss		144,384.24		0.00	144,384.24	

REGISTER OF DEEDS 22

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-MF - Major Fund
 Worksheet: WTB-MF - Working trial balance - Fund 22

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Group : [A]	Cash and short-term investments							
Subgroup : None								
22.101.00102	CASH: REGISTRY COPY ACCOUNT	30,162.44		0.00	30,162.44	27,495.00	(2,667.44)	
22.101.00105	RESTRICTED CASH: REG. OF DEEDS	49,625.70		0.00	49,625.70	40,138.00	(9,487.70)	
22.101.01011	PETTY CASH-REGISTER OF DEEDS	100.00		0.00	100.00	100.00	0.00	
Subtotal : None		79,888.14		0.00	79,888.14	67,733.00	(12,155.14)	
Total [A] Cash and short-term investments		79,888.14		0.00	79,888.14	67,733.00	(12,155.14)	
	Current Assets	79,888.14		0.00	79,888.14	67,733.00	(12,155.14)	
Group : [E]	Internal Balances							
Subgroup : None								
22.204.02891	DUE TO OTHER FUNDS	(82,250.74)	AJE - 1	(64,154.89)	(146,405.63)	(60,760.00)	85,645.63	
				(64,154.89)				
Subtotal : None		(82,250.74)		(64,154.89)	(146,405.63)	(60,760.00)	85,645.63	
Total [E] Internal Balances		(82,250.74)		(64,154.89)	(146,405.63)	(60,760.00)	85,645.63	
	Non-Current Assets	(82,250.74)		(64,154.89)	(146,405.63)	(60,760.00)	85,645.63	
	TOTAL ASSET	(2,362.60)		(64,154.89)	(66,517.49)	6,973.00	73,490.49	
Group : [L]	Accounts payable							
Subgroup : None								
22.202.02151	ACCRUED PAYABLES	0.00		0.00	0.00	(227.00)	(227.00)	
Subtotal : None		0.00		0.00	0.00	(227.00)	(227.00)	
Total [L] Accounts payable		0.00		0.00	0.00	(227.00)	(227.00)	
Group : [M]	Accrued Liabilities							
Subgroup : [2]	Other Accruals							
22.202.02150	ACCRUED LIABILITIES	(19,248.47)		0.00	(19,248.47)	(3,200.00)	16,048.47	
Subtotal [2] Other Accruals		(19,248.47)		0.00	(19,248.47)	(3,200.00)	16,048.47	
Subgroup : [3]	IBNR							
22.202.02299	INBR: MHCO	(0.09)		0.00	(0.09)	(8,254.00)	(8,253.91)	May want to put back on.
Subtotal [3] IBNR		(0.09)		0.00	(0.09)	(8,254.00)	(8,253.91)	
Total [M] Accrued Liabilities		(19,248.56)		0.00	(19,248.56)	(11,454.00)	7,794.56	
Group : [O]	Other liabilities							
Subgroup : None								
22.202.02200	DEEDS: ATTY. COPY ACCT. ESCROW LIAB.	(30,162.44)		0.00	(30,162.44)	(27,495.00)	2,667.44	
Subtotal : None		(30,162.44)		0.00	(30,162.44)	(27,495.00)	2,667.44	
Total [O] Other liabilities		(30,162.44)		0.00	(30,162.44)	(27,495.00)	2,667.44	
	Current Liabilities	(49,411.00)		0.00	(49,411.00)	(39,176.00)	10,235.00	
	TOTAL LIABILITY	(49,411.00)		0.00	(49,411.00)	(39,176.00)	10,235.00	

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-MF - Major Fund
 Workpaper: WTB-MF - Working trial balance - Fund 22

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Group : [W-MF]	Fund Balance-Major Fund							
Subgroup : None								
22.301.03000	FUND BALANCE-REGISTER OF DEEDS	(31,952.45)	AJE - 1	64,154.89	32,202.44	(118,350.00)	(150,552.44)	
				64,154.89				
		(31,952.45)		64,154.89	32,202.44	(118,350.00)	(150,552.44)	
Subtotal : None		(31,952.45)		64,154.89	32,202.44	(118,350.00)	(150,552.44)	
Total [W-MF] Fund Balance-Major Fund		(31,952.45)		64,154.89	32,202.44	(118,350.00)	(150,552.44)	
	Equity	(31,952.45)		64,154.89	32,202.44	(118,350.00)	(150,552.44)	
	NET (INCOME) LOSS	83,726.05		0.00	83,726.05	150,553.00	66,826.95	
	TOTAL EQUITY	51,773.60		64,154.89	115,928.49	32,203.00	(83,725.49)	
	TOTAL LIABILITY AND EQUITY	2,362.60		64,154.89	66,517.49	(6,973.00)	(73,490.49)	
Group : [XF]	Charges for Services							
Subgroup : [9]	Charges for services - Registry							
22.010.03007	SURCHARGE FEES	(9,487.25)		0.00	(9,487.25)	(25,393.50)	(15,906.25)	
22.420.02011	REGISTER OF DEEDS: FEES	(231,789.92)		0.00	(231,789.92)	(489,110.00)	(257,320.08)	
Subtotal [9] Charges for services - Registry		(241,277.17)		0.00	(241,277.17)	(514,503.50)	(273,226.33)	
Total [XF] Charges for Services		(241,277.17)		0.00	(241,277.17)	(514,503.50)	(273,226.33)	
	Revenues	(241,277.17)		0.00	(241,277.17)	(514,503.50)	(273,226.33)	
	TOTAL REVENUE	(241,277.17)		0.00	(241,277.17)	(514,503.50)	(273,226.33)	
Group : [Y09]	Register of Deeds							
Subgroup : None								
22.420.10000	ELECTED OFFICAL SALARY	26,455.78		0.00	26,455.78	46,263.00	19,807.22	
22.420.10001	EMPLOYEE SALARIES	75,392.45		0.00	75,392.45	106,918.00	31,525.55	
22.420.10007	E.T. BUY BACK	679.20		0.00	679.20	0.00	(679.20)	
22.420.11010	FICA	6,250.80		0.00	6,250.80	10,936.00	4,685.20	
22.420.11011	GROUP LIFE INSURANCE	56.18		0.00	56.18	103.00	46.82	
22.420.11012	GROUP HEALTH INSURANCE	11,688.05		0.00	11,688.05	45,000.00	33,311.95	
22.420.11013	RETIREMENT	7,558.24		0.00	7,558.24	10,254.00	2,695.76	
22.420.11014	WORKERS COMPENSATION	77.04		0.00	77.04	329.00	251.96	
22.420.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	97.00	97.00	
22.420.11016	DENTAL INSURANCE	1,163.16		0.00	1,163.16	2,350.00	1,186.84	
22.420.11018	EXPENSE ACCOUNT	645.75		0.00	645.75	1,070.00	424.25	
22.420.12021	AUDIT	875.00		0.00	875.00	0.00	(875.00)	
22.420.12029	CONTRACT SERVICES	37,730.00		0.00	37,730.00	115,460.00	77,730.00	
22.420.12030	EQUIPMENT RENTAL	0.00		0.00	0.00	335.00	335.00	
22.420.13036	OFFICE SUPPLIES	1,244.92		0.00	1,244.92	3,184.00	1,939.08	
22.420.13037	DUES, LICENSES AND SUBSCRIPTIO	325.35		0.00	325.35	628.00	302.65	
22.420.13038	POSTAGE	5,000.00		0.00	5,000.00	5,000.00	0.00	
22.420.16088	TELEPHONE	1,396.90		0.00	1,396.90	3,734.00	2,337.10	
22.420.19082	GENERAL MAINTENANCE AND REPAIR	188.00		0.00	188.00	423.00	235.00	
22.420.21097	EQUIPMENT	0.00		0.00	0.00	111,791.50	111,791.50	
22.420.22093	INSURANCE	0.00		0.00	0.00	335.00	335.00	

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-MF - Major Fund
Workpaper: WTB-MF - Working trial balance - Fund 22

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Subtotal : None		176,726.82		0.00	176,726.82	464,210.50	287,483.68	
Total [Y09] Register of Deeds		176,726.82		0.00	176,726.82	464,210.50	287,483.68	
Group : [Z]	Transfers, Net							
Subgroup : [ZB]	Transfers out							
22.420.05996	TRANSFER OUT AC	0.00		0.00	0.00	5,000.00	5,000.00	
22.420.05997	TRANSFER OUT HR	0.00		0.00	0.00	2,472.00	2,472.00	
22.420.15991	TRANSFER OUT REGISTRY/GEN.FUND	32,544.00		0.00	32,544.00	0.00	(32,544.00)	
22.420.15996	TRANSFER OUT AC	2,500.00		0.00	2,500.00	0.00	(2,500.00)	
22.420.15997	TRANSFER OUT HR	1,236.00		0.00	1,236.00	0.00	(1,236.00)	
22.997.05991	TRANSFER REGISTRY/GEN.FUND	0.00		0.00	0.00	75,322.00	75,322.00	
22.997.09900	TRANSFER OUT	111,996.40		0.00	111,996.40	118,052.00	6,055.60	
Subtotal [ZB] Transfers out		148,276.40		0.00	148,276.40	200,846.00	52,569.60	
Total [Z] Transfers, Net		148,276.40		0.00	148,276.40	200,846.00	52,569.60	
Operating Expenses		325,003.22		0.00	325,003.22	665,056.50	340,053.28	
TOTAL EXPENSE		325,003.22		0.00	325,003.22	665,056.50	340,053.28	
NET (INCOME) LOSS		83,726.05		0.00	83,726.05	150,553.00	66,826.95	
Sum of Account Groups		(0.00)		0.00	(0.00)	0.00	0.00	

2/13/2008
1:31 PM

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-MF - Major Fund
Workpaper: AJE-MF - Adjusting Journal Entries Report - Fund 22

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		2007 late AJE		
To adjust client journal entry #792 to remove \$100k CD from the books - entire adjustment should be to Fund 22.				
22.301.03000	FUND BALANCE-REGISTER OF DEEDS		64,154.89	
22.204.02891	DUE TO OTHER FUNDS			64,154.89
Total			64,154.89	64,154.89

GRANTS & REVOLVING FUNDS 24

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-NMF - Non Major Fund 24
 Workpaper: WTB-NMF - Working trial balance - Fund 24

Account	Description	Client	JE Ref #	A/E	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Group : [A]	Cash and short-term investments							
Subgroup : None								
24.101.00103	CASH-SHERIFF PRO YOUTH	1,787.76		0.00	1,787.76	1,787.00	(0.76)	
Subtotal : None		1,787.76		0.00	1,787.76	1,787.00	(0.76)	
Total [A] Cash and short-term investments		1,787.76		0.00	1,787.76	1,787.00	(0.76)	
Group : [C]	Departmental and Other Receivables							
Subgroup : None								
24.102.01111	A/R GRANT	(15,388.26)		0.00	(15,388.26)	16,005.00	31,393.26	Why negative A/R?
Subtotal : None		(15,388.26)		0.00	(15,388.26)	16,005.00	31,393.26	(was prior year A/R
Total [C] Departmental and Other Receivables		(15,388.26)		0.00	(15,388.26)	16,005.00	31,393.26	reversed twice?)
Current Assets		(13,600.50)		0.00	(13,600.50)	17,792.00	31,392.50	
Non-Current Assets		0.00		0.00	0.00	0.00	0.00	
TOTAL ASSET		(13,600.50)		0.00	(13,600.50)	17,792.00	31,392.50	
Group : [E]	Internal Balances							
Subgroup : None								
24.204.02891	DUE TO OTHER FUNDS	54,667.46		0.00	54,667.46	30,906.87	(23,760.59)	
Subtotal : None		54,667.46		0.00	54,667.46	30,906.87	(23,760.59)	
Total [E] Internal Balances		54,667.46		0.00	54,667.46	30,906.87	(23,760.59)	
Group : [L]	Accounts payable							
Subgroup : None								
24.202.02151	ACCRUED PAYABLES	0.00		0.00	0.00	(467.00)	(467.00)	
Subtotal : None		0.00		0.00	0.00	(467.00)	(467.00)	
Total [L] Accounts payable		0.00		0.00	0.00	(467.00)	(467.00)	
Group : [M]	Accrued Liabilities							
Subgroup : [2]	Other Accruals							
24.202.02150	ACCRUED LIABILITIES	(10,253.21)		0.00	(10,253.21)	(1,778.00)	8,475.21	
Subtotal [2] Other Accruals		(10,253.21)		0.00	(10,253.21)	(1,778.00)	8,475.21	
Subgroup : [3]	IBNR							
24.202.02299	INBR: MHCO	(0.40)		0.00	(0.40)	(656.00)	(656.60)	
Subtotal [3] IBNR		(0.40)		0.00	(0.40)	(656.00)	(656.60)	
Total [M] Accrued Liabilities		(10,253.61)		0.00	(10,253.61)	(2,434.00)	7,819.61	
Group : [O]	Other liabilities							
Subgroup : None								
24.210.02109	PRO YOUTH DEFERRED REVENUE	(1,787.76)		0.00	(1,787.76)	(1,787.00)	0.76	
24.210.02229	PHASE I - DEFERRED REVENUE	(3,290.42)		0.00	(3,290.42)	(12,790.00)	(9,499.58)	
Subtotal : None		(5,078.18)		0.00	(5,078.18)	(14,577.00)	(9,498.82)	
Total [O] Other liabilities		(5,078.18)		0.00	(5,078.18)	(14,577.00)	(9,498.82)	
Current Liabilities		39,335.67		0.00	39,335.67	13,428.87	(25,906.80)	
Non-Current Liabilities		0.00		0.00	0.00	0.00	0.00	
TOTAL LIABILITY		39,335.67		0.00	39,335.67	13,428.87	(25,906.80)	

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-NMF - Non Major Fund 24
 Workpaper: WTB-NMF - Working trial balance - Fund 24

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	\$ VAR	Comments
Group : [W-NMF] Fund Balance - Nonmajor Funds								
Subgroup : None								
24.000.03000	PLUG NMF FUND BALANCE ACCOUNT	0.00		0.00	0.00	3,636.00	3,636.00	
24.202.03000	FUND BALANCE	(774.00)		0.00	(774.00)	(627.64)	146.36	
24.301.03000	FUND BALANCE-GRANTS	148.48		(148.48)	0.00	0.00	0.00	
			AJE - 1	(148.48)				
24.345.03000	FUND BALANCE	(193.00)		0.00	(193.00)	(192.00)	1.00	
24.425.03000	WELLNESS GRANT FUND BALANCE	(503.00)		0.00	(503.00)	0.00	503.00	
24.445.03000	FUND BALANCE	90.00		0.00	90.00	90.00	0.00	
24.475.03000	FUND BALANCE	3,902.00		0.00	3,902.00	3,902.00	0.00	
24.500.03000	LAND IMPROVEMENT FUND BALANCE	(4,500.00)		0.00	(4,500.00)	0.00	4,500.00	
24.525.03000	FUND BALANCE	(5,156.00)		0.00	(5,156.00)	(5,156.00)	0.00	
24.527.03000	FUND BALANCE	822.00		0.00	822.00	0.00	(822.00)	
24.545.03000	FUND BALANCE	(3,733.00)		0.00	(3,733.00)	(3,733.00)	0.00	
24.645.03000	FUND BALANCE	(12,896.00)		0.00	(12,896.00)	(10,580.00)	2,316.00	
24.646.03000	FUND BALANCE	1,091.00		0.00	1,091.00	2,247.32	1,156.32	
24.647.03000	OHRV GRANT FUND BALANCE	(13.00)		0.00	(13.00)	0.00	13.00	
24.700.03000	FUND BALANCE	4,500.00		0.00	4,500.00	0.00	(4,500.00)	
24.725.03000	FUND BALANCE	1,000.00		0.00	1,000.00	1,000.00	0.00	
24.745.03000	FUND BALANCE	1,792.00		0.00	1,792.00	2,300.00	508.00	
24.940.03000	GSCAHR II FUND BALANCE	(31,714.00)		0.00	(31,714.00)	0.00	31,714.00	
24.943.03000	FUND BALANCE	(2,639.00)		0.00	(2,639.00)	104.00	2,743.00	
24.944.03000	FUND BALANCE	(85.00)		0.00	(85.00)	(127.00)	(42.00)	
24.945.03000	FUND BALANCE	8,083.00		0.00	8,083.00	6,741.00	(1,342.00)	
24.946.03000	FUND BALANCE	(118,483.00)		0.00	(118,483.00)	(138,544.00)	(20,061.00)	
24.947.03000	FUND BALANCE	121,779.00		0.00	121,779.00	161,447.00	39,668.00	
24.948.03000	FUND BALANCE	7,092.00		0.00	7,092.00	8,317.54	1,225.54	
24.949.03000	FUND BALANCE	4,634.00		0.00	4,634.00	2,646.91	(1,987.09)	
24.951.03000	FUND BALANCE	(1,982.00)		0.00	(1,982.00)	(8,967.00)	(6,985.00)	
24.952.03000	FUND BALANCE	(3,336.00)		0.00	(3,336.00)	(3,336.00)	0.00	
Subtotal : None		(31,073.52)		(148.48)	(31,222.00)	21,169.13	52,391.13	
Total [W-NMF] Fund Balance - Nonmajor Funds		(31,073.52)		(148.48)	(31,222.00)	21,169.13	52,391.13	
Equity		(31,073.52)		(148.48)	(31,222.00)	21,169.13	52,391.13	
NET (INCOME) LOSS		5,338.35		148.48	5,486.83	(52,391.00)	(57,877.83)	
TOTAL EQUITY		(25,735.17)		0.00	(25,735.17)	(31,221.87)	(5,486.70)	
TOTAL LIABILITY AND EQUITY		13,600.50		0.00	13,600.50	(17,793.00)	(31,393.50)	
Group : [XD] Miscellaneous Revenue								
Subgroup : None								
24.000.05000	PLUG NMF INCOME STATEMENT ACCT	0.00		0.00	0.00	(3,636.00)	(3,636.00)	
Subtotal : None		0.00		0.00	0.00	(3,636.00)	(3,636.00)	
Total [XD] Miscellaneous Revenue		0.00		0.00	0.00	(3,636.00)	(3,636.00)	
Group : [XF] Charges for Services								
Subgroup : [4] Charges for services - Public Safety								
24.645.06500	OUTSIDE DETAIL	(47,440.81)		0.00	(47,440.81)	(63,469.00)	(16,028.19)	
Subtotal [4] Charges for services - Public Safety		(47,440.81)		0.00	(47,440.81)	(63,469.00)	(16,028.19)	
Total [XF] Charges for Services		(47,440.81)		0.00	(47,440.81)	(63,469.00)	(16,028.19)	

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - Interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-NMF - Non Major Fund 24
 Workpaper: WTB-NMF - Working trial balance - Fund 24

Account	Description	Client	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	\$ VAR	Comments
		12/31/2007						
Group : [XG]	Operating Grants and Contributions							
Subgroup : [1]	Operating grants - General Government			0.00	(2,000.00)	(4,500.00)	(2,500.00)	
24.500.04400	GRANT-NH FISH & GAME LAND IMP.	(2,000.00)		0.00	0.00	(31,714.00)	(31,714.00)	
24.940.05703	GSCAHR PHASE II	0.00		0.00	(9,500.00)	(19,950.00)	(10,450.00)	
24.941.05702	GSCAHR (32,000)	(9,500.00)		0.00	(11,500.00)	(55,164.00)	(44,664.00)	
Subtotal [1] Operating grants - General Government		(11,500.00)		0.00				
Subgroup : [4]	Operating grants - Public Safety			0.00	(6,790.19)	(25,781.00)	(18,990.81)	
24.345.04300	ENFORCING UNDERAGE DRINKING	(6,790.19)		0.00	0.00	(39,413.00)	(39,413.00)	
24.525.05100	HOMELAND SECURITY:HOMELAND I	0.00		0.00	0.00	(21,054.00)	(21,054.00)	
24.526.05100	WNHSOU	0.00		0.00	(7,062.18)	(5,309.00)	1,753.18	
24.527.05200	JAG	(7,062.18)		0.00	(13,386.75)	(5,165.00)	8,221.75	
24.646.06500	HIGHWAY SAFETY	(13,386.75)		0.00	(4,072.50)	(4,050.00)	22.50	
24.647.06500	OHRV GRANT	(4,072.50)		0.00	(15,701.46)	(69,528.00)	(53,826.54)	
24.745.07500	DRUG TASK FORCE REIMBURSEMENT	(15,701.46)		0.00	(9,000.00)	0.00	9,000.00	
24.930.05705	UNH/NET JC PENNEY 9,000 REVENUE	(9,000.00)		0.00	(43,215.00)	0.00	43,215.00	
24.953.05900	STRATEGIC PREVENTION (183,654)	(43,215.00)		0.00	(3,598.00)	0.00	3,598.00	
24.953.05901	STRATEGIC - INDIRECT (3,598)	(3,598.00)		0.00	(18,750.00)	0.00	18,750.00	
24.955.05775	PHNC - 75,000	(18,750.00)		0.00	(121,576.08)	(170,300.00)	(48,723.92)	
Subtotal [4] Operating grants - Public Safety		(121,576.08)		0.00				
Subgroup : [7]	Operating grants - Health & Welfare			0.00	(146.16)	(146.00)	0.16	
24.202.02160	SAMSHA GRANT	(146.16)		0.00	(504.00)	(3,963.00)	(3,459.00)	
24.425.04675	WELLNESS GRANT REVENUE	(504.00)		0.00	(694.06)	(32,703.00)	(32,008.94)	
24.943.04400	SFP & PC	(694.06)		0.00	0.00	(7,193.00)	(7,193.00)	
24.944.04600	DISTRICT COURT INTERVENTION	0.00		0.00	0.00	(19,274.00)	(19,274.00)	
24.945.04800	YOUTH ASSISTANT COUNSELOR	0.00		0.00	0.00	(21,813.00)	(21,813.00)	
24.946.04600	NEWPORT ENRICHMENT REV.	0.00		0.00	0.00	(5,100.00)	(5,100.00)	
24.946.04601	NET-INCENTIVE FUND REVENUE	0.00		0.00	0.00	(17,677.00)	(17,677.00)	
24.946.04603	TEEN CENTER DONATIONS	0.00		0.00	0.00	(2,000.00)	(2,000.00)	
24.946.04605	SULLIVAN COUNTY GRANT	0.00		0.00	0.00	(51,999.00)	(51,999.00)	
24.947.04600	CYC REVENUE	0.00		0.00	(3,518.33)	(15,077.00)	(11,558.67)	
24.948.05001	PARENTS AS TEACHERS	(3,518.33)		0.00	(23,157.12)	(56,554.00)	(33,396.88)	
24.949.05400	CAC OF GRAFTON/SULLIVAN CTY. ((23,157.12)		0.00	0.00	(8,967.00)	(8,967.00)	
24.951.05700	EH PHASE I	0.00		0.00	(28,019.67)	(242,466.00)	(214,446.33)	
Subtotal [7] Operating grants - Health & Welfare		(28,019.67)		0.00				
Total [XG] Operating Grants and Contributions		(161,095.75)		0.00	(161,095.75)	(468,930.00)	(307,834.25)	
	Revenues	(208,536.56)		0.00	(208,536.56)	(536,035.00)	(327,498.44)	
	TOTAL REVENUE	(208,536.56)		0.00	(208,536.56)	(536,035.00)	(327,498.44)	
Group : [Y01]	General Government							
Subgroup : None								
24.301.MHCO	NM PLUG TO BALANCE	0.00	AJE - 1	148.48	148.48	0.00	(148.48)	
24.700.19082	GRANT:LAND HABITAT IMP.PROGRAM	5,060.00		0.00	5,060.00	4,500.00	(560.00)	
24.941.10001	OFFICE SALARIES (25,000)	0.00		0.00	0.00	17,500.00	17,500.00	
24.941.11017	EDUCATION & TRAINING (1,000)	0.00		0.00	0.00	1,085.00	1,085.00	
24.941.11018	EXPENSE ACCOUNTS (1,000)	0.00		0.00	0.00	685.00	685.00	
24.941.12031	ADVERTISING & PUBLIC REL. (3,300)	9,500.00		0.00	9,500.00	561.00	(8,939.00)	
24.941.13036	OFFICE SUPPLIES (1,000)	0.00		0.00	0.00	81.00	81.00	
24.941.13038	POSTAGE (500)	0.00		0.00	0.00	38.00	38.00	

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-NMF - Non Major Fund 24
Worksheet: WTB-NMF - Working trial balance - Fund 24

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
24.944.11017	EDUCATION AND TRAINING	0.00		0.00	0.00	1,428.00	1,428.00	
24.944.11019	TRAVEL	0.00		0.00	0.00	361.00	361.00	
24.944.13036	OFFICE SUPPLIES	0.00		0.00	0.00	1,290.00	1,290.00	
24.945.13036	OFFICE SUPPLIES	0.00		0.00	0.00	878.00	878.00	
24.951.10001	OFFICE SALARIES	0.00		0.00	0.00	6,000.00	6,000.00	
24.951.10002	OFFICE SALARIES	0.00		0.00	0.00	203.00	203.00	
24.951.11018	EXPENSE ACCOUNTS	0.00		0.00	0.00	425.00	425.00	
24.951.11019	TRAVEL	0.00		0.00	0.00	365.00	365.00	
24.951.12029	CONTRACT SERVICES	0.00		0.00	0.00	8,675.00	8,675.00	
24.951.13036	OFFICE SUPPLIES	0.00		0.00	0.00	276.00	276.00	
24.951.13038	POSTAGE	0.00		0.00	0.00	8.00	8.00	
Subtotal : None		14,560.00		148.48	14,708.48	44,359.00	29,650.52	
Total [Y01] General Government		14,560.00		148.48	14,708.48	44,359.00	29,650.52	
Group : [Y04]	Public Safety							
Subgroup : None								
24.345.10001	OFFICE SALARIES	0.00		0.00	0.00	279.00	279.00	
24.345.10008	OVERTIME	1,179.05		0.00	1,179.05	2,320.00	1,140.95	
24.345.11010	FICA	13.45		0.00	13.45	38.00	24.55	
24.345.11013	RETIREMENT	50.52		0.00	50.52	37.00	(13.52)	
24.345.17073	MISCELLANEOUS EXPENSES	13,171.83		0.00	13,171.83	23,108.00	9,934.17	
24.525.15051	HOMELAND SECURITY:HOMELAND I	0.00		0.00	0.00	39,413.00	39,413.00	
24.526.15051	WNHSOU	0.00		0.00	0.00	21,054.00	21,054.00	
24.527.10001	OFFICE SALARIES	9,098.00		0.00	9,098.00	5,754.00	(3,344.00)	
24.527.11010	FICA	758.89		0.00	758.89	377.00	(381.89)	
24.643.11018	EXPENSE ACCOUNT 3,000	435.22		0.00	435.22	0.00	(435.22)	
24.643.11019	TRAVEL 2,000	462.72		0.00	462.72	0.00	(462.72)	
24.643.12029	DJS PLANNING: CONTRACT 24,246	6,000.00		0.00	6,000.00	0.00	(6,000.00)	
24.643.13036	DJS OFFICE SUPPLIES 1,000/\$1,000 PRINTING	54.99		0.00	54.99	0.00	(54.99)	
24.645.10001	DEPUTY SHERIFF PAYROLL	25,317.25		0.00	25,317.25	30,150.00	4,832.75	
24.645.10008	OVERTIME	1,592.25		0.00	1,592.25	988.00	(604.25)	
24.645.11010	FICA	1,728.01		0.00	1,728.01	2,321.00	592.99	
24.645.11013	RETIREMENT	72.20		0.00	72.20	0.00	(72.20)	
24.645.17073	MISCELLANEOUS EXPENSES	9,932.40		0.00	9,932.40	27,694.00	17,761.60	
24.646.10001	SALARIES-DEPUTIES	93.20		0.00	93.20	(470.00)	(563.20)	
24.646.10008	OVERTIME	2,601.51		0.00	2,601.51	2,182.00	(419.51)	
24.646.11010	FICA	41.08		0.00	41.08	32.00	(9.08)	
24.646.11013	RETIREMENT	267.27		0.00	267.27	0.00	(267.27)	
24.646.17073	MISCELLANEOUS	396.80		0.00	396.80	2,265.00	1,868.20	
24.647.10008	OVERTIME	2,042.90		0.00	2,042.90	3,633.00	1,590.10	
24.647.11010	FICA	32.72		0.00	32.72	50.00	17.28	
24.647.11013	RETIREMENT	99.28		0.00	99.28	11.00	(88.28)	
24.647.17073	MISCELLANEOUS	0.00		0.00	0.00	343.00	343.00	
24.745.10001	SALARIES-DEPUTY	29,574.94		0.00	29,574.94	54,435.00	24,860.06	
24.745.10008	DRUG TASK FORCE-OVERTIME	6,017.78		0.00	6,017.78	8,743.00	2,725.22	
24.745.11010	FICA	2,473.77		0.00	2,473.77	3,890.00	1,416.23	
24.745.11013	RETIREMENT	0.00		0.00	0.00	1,952.00	1,952.00	
24.953.10001	COORDINATOR SALARY (50,000)	15,961.60		0.00	15,961.60	0.00	(15,961.60)	
24.953.11010	FICA (5,355)	1,073.95		0.00	1,073.95	0.00	(1,073.95)	
24.953.11013	RETIREMENT (3,933)	1,226.96		0.00	1,226.96	0.00	(1,226.96)	
24.953.11017	EDUCATION & TRAINING (1,500)	100.00		0.00	100.00	0.00	(100.00)	
24.953.11018	EXPENSE ACCOUNT (5,784)	326.18		0.00	326.18	0.00	(326.18)	
24.953.11019	TRAVEL (8,930)	353.32		0.00	353.32	0.00	(353.32)	
24.953.12031	ADVERTISING (4,500)	492.07		0.00	492.07	0.00	(492.07)	

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-NMF - Non Major Fund 24
 Workpaper: WTB-NMF - Working trial balance - Fund 24

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
24.953.13036	OFFICE SUPPLIES (2,200)	716.54		0.00	716.54	0.00	(716.54)	
24.953.16068	TELEPHONE (1,200)	360.19		0.00	360.19	0.00	(360.19)	
24.953.21097	NEW EQUIPMENT (4,000)	1,411.09		0.00	1,411.09	0.00	(1,411.09)	
24.955.10001	SALARY (40,000)	5,143.99		0.00	5,143.99	0.00	(5,143.99)	
24.955.11010	FICA (3,060)	235.39		0.00	235.39	0.00	(235.39)	
24.955.11013	RETIREMENT (3,496)	268.92		0.00	268.92	0.00	(268.92)	
24.955.11019	TRAVEL (5,700)	106.56		0.00	106.56	0.00	(106.56)	
24.955.13032	GENERAL SUPPLIES (1,986)	329.00		0.00	329.00	0.00	(329.00)	
24.955.13036	OFFICE SUPPLIES (3,000)	17.27		0.00	17.27	0.00	(17.27)	
24.955.16068	TELEPHONE (465)	34.97		0.00	34.97	0.00	(34.97)	
24.955.21097	NEW EQUIPMENT (2,370)	1,199.00		0.00	1,199.00	0.00	(1,199.00)	
Subtotal : None		142,866.03		0.00	142,866.03	230,597.00	87,730.97	
Total [Y04] Public Safety		142,866.03		0.00	142,866.03	230,597.00	87,730.97	
Group : [Y07]	Health and Welfare							
Subgroup : None								
24.425.13034	WELLNESS GRANT EXPENSES	250.00		0.00	250.00	3,460.00	3,210.00	
24.930.15085	UNH/NET JC PENNEY 9,000 EXPENSE	6,750.00		0.00	6,750.00	0.00	(6,750.00)	
24.940.11018	EXPENSE ACCOUNTS	225.09		0.00	225.09	0.00	(225.09)	
24.940.12029	CONTRACT SERVICES	12,000.00		0.00	12,000.00	0.00	(12,000.00)	
24.940.13036	OFFICE SUPPLIES 1,000	1,000.00		0.00	1,000.00	0.00	(1,000.00)	
24.940.13038	POSTAGE	12.45		0.00	12.45	0.00	(12.45)	
24.943.15051	SFP & PC	12,149.03		0.00	12,149.03	29,960.00	17,810.97	
24.944.15051	DISTRICT COURT INTERVENTION	0.00		0.00	0.00	4,156.00	4,156.00	
24.945.10001	OFFICE SALARIES	0.00		0.00	0.00	20,232.00	20,232.00	
24.945.11010	FICA	0.00		0.00	0.00	64.00	64.00	
24.945.11012	GROUP HEALTH INSURANCE	0.00		0.00	0.00	(887.00)	(887.00)	
24.945.11017	EDUCATION & TRAINING	0.00		0.00	0.00	85.00	85.00	
24.945.16068	TELEPHONE	9.75		0.00	9.75	44.00	34.25	
24.945.22093	INSURANCE	0.00		0.00	0.00	200.00	200.00	
24.946.04604	UNITED WAY OF SULLIVAN COUNTY	0.00		0.00	0.00	(1,875.00)	(1,875.00)	
24.946.10001	OFFICE SALARY	(1,054.39)		0.00	(1,054.39)	23,829.00	24,883.39	Why negative expense?
24.946.10002	NEWPORT ENRICHMENT:ON SITE	702.93		0.00	702.93	12,917.00	12,214.07	
24.946.10007	ET BUY BACK	0.00		0.00	0.00	656.00	656.00	
24.946.11010	FICA	53.77		0.00	53.77	2,810.00	2,756.23	
24.946.11011	GROUP LIFE INSURANCE	0.00		0.00	0.00	11.00	11.00	
24.946.11012	GROUP HEALTH INSURANCE	(656.00)		0.00	(656.00)	2,720.00	3,376.00	Why negative expense?
24.946.11014	WORKERS COMPENSATION	0.00		0.00	0.00	27.00	27.00	
24.946.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	27.00	27.00	
24.946.11016	DENTAL INSURANCE	0.00		0.00	0.00	197.00	197.00	
24.946.11018	EXPENSE ACCOUNT	0.00		0.00	0.00	20,671.00	20,671.00	
24.946.12029	CONTRACT SERVICES	0.00		0.00	0.00	2,017.00	2,017.00	
24.946.13036	OFFICE SUPPLIES	0.00		0.00	0.00	682.00	682.00	
24.946.13038	POSTAGE	0.00		0.00	0.00	155.00	155.00	
24.946.16068	TELEPHONE	(79.95)		0.00	(79.95)	1,392.00	1,461.95	Why negative expense?
24.946.22093	INSURANCE	0.00		0.00	0.00	425.00	425.00	
24.947.10001	OFFICE SALARIES	0.00		0.00	0.00	13,036.00	13,036.00	
24.947.11010	FICA	0.00		0.00	0.00	101.00	101.00	
24.947.11012	GROUP HEALTH INSURANCE	0.00		0.00	0.00	(896.00)	(896.00)	
24.947.11013	RETIREMENT	0.00		0.00	0.00	90.00	90.00	
24.948.10001	OFFICE SALARIES	3,393.34		0.00	3,393.34	3,357.00	(36.34)	
24.948.11019	TRAVEL	124.99		0.00	124.99	451.00	326.01	
24.948.15051	PARENTS AS TEACHERS	0.00		0.00	0.00	10,043.00	10,043.00	
24.949.15051	CAC OF GRAFTON/SULLIVAN CTY. (EXP)	21,567.87		0.00	21,567.87	58,541.00	36,973.13	

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-NMF - Non Major Fund 24
Worksheet: WTB-NMF - Working trial balance - Fund 24

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Subtotal : None		56,448.88		0.00	56,448.88	208,688.00	152,239.12	
Total [Y07] Health and Welfare		56,448.88		0.00	56,448.88	208,688.00	152,239.12	
Operating Expenses		213,874.91		148.48	214,023.39	483,644.00	269,620.61	
Other Expenses		0.00		0.00	0.00	0.00	0.00	
TOTAL EXPENSE		213,874.91		148.48	214,023.39	483,644.00	269,620.61	
NET (INCOME) LOSS		5,338.35		148.48	5,486.83	(52,391.00)	(57,877.83)	
Sum of Account Groups		(0.00)		0.00	(0.00)	(1.00)	(1.00)	

GRANTS & REVOLVING FUNDS 24
FUND DETAIL

Sullivan County, New Hampshire
Fund 24 Balances

<u>Name</u>	<u>Fund</u>	<u>6/30/07 Balance</u>	<u>12/31/2007 Balance</u>
SAMSHA grant	202	774	920
Fund 301	301	0	(148)
Enforcing underage drinking	345	193	(7,432)
Wellness grant	425	503	757
Domestic Violence grant	445	(90)	(90)
Cooperative Extension Service	475	(3,902)	(3,902)
Land Improvement Program	500	4,500	6,500
Homeland security-Ahern Building	525	5,156	5,156
WNHSOU	526	0	0
JAG	527	(822)	(3,617)
Cops grant	545	3,733	3,733
DJJS	643	0	(6,954)
Outside detail	645	12,896	21,695
Highway safety	646	(1,091)	8,896
OHRV grant	647	13	1,911
Facilities	700	(4,500)	(9,560)
Emergency planning	725	(1,000)	(1,000)
Drug task force grant	745	(1,792)	(24,157)
Feasibility study	800	0	0
UNH/NET	930	0	2,250
GSCAHC II	940	31,714	18,476
GSCAHC III	941	0	0
Strengthening families program	943	2,639	(8,816)
SC intervention program 2	944	85	85
SC intervention program	945	(8,083)	(8,093)
LADAC, Workforce grant	946	118,483	119,517
Claremont Teen Resource Center Coffeehouse	947	(121,779)	(121,779)
Parents as Teachers	948	(7,092)	(7,092)
CAC of Grafton	949	(4,634)	(3,045)
EH Phase I	951	1,982	1,982
Federal forfeiture account	997	0	0
AG extension	952	3,336	3,336
Strategic Prevention	953	0	24,791
PHNC	955	0	11,415
Total		31,222	25,735

Transfers Detail Report

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - Interim work
 Period Ending: 12/31/2007
 Trial Balance: Working trial balance - all funds
 Workpaper: Transfers detail

Account	Description	10 and 30 12/31/2007	22 12/31/2007	24 12/31/2007	40 and 41 12/31/2007	42 12/31/2007	50 12/31/2007	PRE-CONSOL 12/31/2007	JE Ref #	EJE	CONSOL 12/31/2007
Group : [Z]	Transfers, Net										
Subgroup : [ZA]	Transfers in										
10.995.03018	TRANSFER IN REGISTRY	(32,544.00)	0.00	0.00	0.00	0.00	0.00	(32,544.00)		0.00	(32,544.00) ③
10.995.03087	TRANSFER IN - REG. OF DEEDS	(111,996.40)	0.00	0.00	0.00	0.00	0.00	(111,996.40)		0.00	(111,996.40) ③
30.097.03011	TRANSFER IN NURSING HOME (F30)	(200,000.00)	0.00	0.00	0.00	0.00	0.00	(200,000.00)		0.00	(200,000.00)
30.097.03012	TRANSFER IN OP	(423,910.50)	0.00	0.00	0.00	0.00	0.00	(423,910.50)		355,549.50	(68,361.00)
									EJE - 1	352,810.00	
									EJE - 1	2,739.50	
										5,000.00	(10,000.00)
30.097.03013	TRANSFER IN AC	(15,000.00)	0.00	0.00	0.00	0.00	0.00	(15,000.00)		5,000.00	
									EJE - 1	4,480.00	0.00
30.097.03014	TRANSFER IN FC	(4,480.00)	0.00	0.00	0.00	0.00	0.00	(4,480.00)		4,480.00	
									EJE - 1	0.00	
30.097.03015	TRANSFER IN CS	(28,919.00)	0.00	0.00	0.00	0.00	0.00	(28,919.00)		0.00	(28,919.00) ②
30.097.03016	TRANSFER IN HR	(123,621.50)	0.00	0.00	0.00	0.00	0.00	(123,621.50)		28,488.50	(100,133.00) ①
									EJE - 1	1,236.00	
									EJE - 1	22,252.50	
										388,518.00	(551,953.40)
Subtotal [ZA] Transfers in		(940,471.40)	0.00	0.00	0.00	0.00	0.00	(940,471.40)			
Subgroup : [ZB]	Transfers out							352,810.00		(352,810.00)	0.00
10.997.15992	TRANSFER OUT CAP	352,810.00	0.00	0.00	0.00	0.00	0.00	352,810.00	EJE - 1	(352,810.00)	
										(4,480.00)	0.00
10.997.15994	TRANSFER OUT FC	4,480.00	0.00	0.00	0.00	0.00	0.00	4,480.00	EJE - 1	(4,480.00)	
										(2,739.50)	0.00
10.997.15995	TRANSFER OUT OP	2,739.50	0.00	0.00	0.00	0.00	0.00	2,739.50	EJE - 1	(2,739.50)	
										(5,000.00)	0.00
10.997.15996	TRANSFER OUT AC	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	EJE - 1	(5,000.00)	
										(22,252.50)	0.00
10.997.15997	TRANSFER OUT HR	22,252.50	0.00	0.00	0.00	0.00	0.00	22,252.50	EJE - 1	(22,252.50)	
										0.00	32,544.00 ③
22.420.15991	TRANSFER OUT REGISTRY/GEN.FUND	0.00	32,544.00	0.00	0.00	0.00	0.00	32,544.00		0.00	2,500.00
22.420.15996	TRANSFER OUT AC	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00		0.00	1,236.00 ①
22.420.15997	TRANSFER OUT HR	0.00	1,236.00	0.00	0.00	0.00	0.00	1,236.00		0.00	111,996.40 ②
22.997.09900	TRANSFER OUT	0.00	111,996.40	0.00	0.00	0.00	0.00	111,996.40		0.00	0.00
30.997.15997	TRANSFER OUT HR	1,236.00	0.00	0.00	0.00	0.00	0.00	1,236.00		(1,236.00)	
									EJE - 1	(1,236.00)	
40.997.15993	TRANSFER OUT CP	0.00	0.00	0.00	28,919.00	0.00	0.00	28,919.00		0.00	28,919.00 ②
40.997.15995	TRANSFER OUT OP	0.00	0.00	0.00	275,861.00	0.00	0.00	275,861.00		0.00	275,861.00
40.997.15997	TRANSFER OUT HR	0.00	0.00	0.00	98,897.00	0.00	0.00	98,897.00		0.00	98,897.00 ①
Subtotal [ZB] Transfers out		388,518.00	148,276.40	0.00	403,677.00	0.00	0.00	940,471.40		(388,518.00)	551,953.40
Total [Z] Transfers, Net		(551,953.40)	148,276.40	0.00	403,677.00	0.00	0.00	0.00		0.00	0.00

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-NMF - Non Major Fund 24
 Workpaper: WTB-NMF - Combining schedule - Fund 24

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	S VAR
Group : [0]	Control Accounts						
Subgroup : [A]	Control Accounts Assets						
24.101.00103	CASH-SHERIFF PRO YOUTH	1,787.76		0.00	1,787.76	1,787.00	(0.76)
24.102.01111	A/R GRANT	(15,388.25)		0.00	(15,388.25)	16,005.00	31,393.25
Subtotal [A] Control Accounts Assets		(13,600.50)		0.00	(13,600.50)	17,792.00	31,392.50
Subgroup : [L]	Control Accounts Liabilities						
24.202.02150	ACCURED LIABILITIES	(10,253.21)		0.00	(10,253.21)	(1,778.00)	8,475.21
24.202.02151	ACCURED PAYABLES	0.00		0.00	0.00	(467.00)	(467.00)
24.202.02299	INBR: MHCO	(0.40)		0.00	(0.40)	(556.00)	(556.00)
24.204.02891	DUE TO OTHER FUNDS	54,667.46		0.00	54,667.46	30,906.87	(23,760.59)
24.210.02109	PRO YOUTH DEFERRED REVENUE	(1,787.76)		0.00	(1,787.76)	(1,787.00)	0.76
24.210.02229	PHASE I - DEFERRED REVENUE	(3,290.42)		0.00	(3,290.42)	(12,790.55)	(9,499.55)
Subtotal [L] Control Accounts Liabilities		39,335.67		0.00	39,335.67	13,428.87	(25,906.80)
Subgroup : [Q]	Control Accounts Equity						
24.000.03000	PLUG NMF FUND BALANCE ACCOUNT	0.00		0.00	0.00	3,636.00	3,636.00
Subtotal [Q] Control Accounts Equity		0.00		0.00	0.00	3,636.00	3,636.00
Subgroup : [R]	Control Accounts Revenues						
24.000.05000	PLUG NMF INCOME STATEMENT ACCT	0.00		0.00	0.00	(3,636.00)	(3,636.00)
Subtotal [R] Control Accounts Revenues		0.00		0.00	0.00	(3,636.00)	(3,636.00)
Total [0] Control Accounts		25,735.17		0.00	25,735.17	31,220.87	5,485.70
Group : [202]	SAMSHA Grant						
Subgroup : [Q]	SAMSHA Equity						
24.202.03000	FUND BALANCE	(774.00)		0.00	(774.00)	(527.64)	146.36
Subtotal [Q] SAMSHA Equity		(774.00)		0.00	(774.00)	(527.64)	146.36
Subgroup : [R]	SAMSHA Revenues						
24.202.02150	SAMSHA GRANT	(146.16)		0.00	(146.16)	(146.00)	0.16
Subtotal [R] SAMSHA Revenues		(146.16)		0.00	(146.16)	(146.00)	0.16
Total [202] SAMSHA Grant		(920.16)		0.00	(920.16)	(773.64)	146.52
Group : [301]	Fund 301						
Subgroup : [Q]	Equity						
24.301.03000	FUND BALANCE-GRANTS	148.48		(148.48)	0.00	0.00	0.00
Subtotal [Q] Equity		148.48	AJE - 1	(148.48)	0.00	0.00	0.00
Subgroup : [Y]	Expenses						
24.301.MHCO	NM PLUS TO BALANCE	0.00		148.48	148.48	0.00	(148.48)
Subtotal [Y] Expenses		0.00	AJE - 1	148.48	148.48	0.00	(148.48)
Total [301] Fund 301		148.48		0.00	148.48	0.00	(148.48)
Group : [345]	Enforcing Underage Drinking						
Subgroup : [Q]	Enforcing Underage Drinking Equity						
24.345.03000	FUND BALANCE	(193.00)		0.00	(193.00)	(192.00)	1.00
Subtotal [Q] Enforcing Underage Drinking Equity		(193.00)		0.00	(193.00)	(192.00)	1.00
Subgroup : [R]	Enforcing Underage Drinking Revenues						
24.345.04300	ENFORCING UNDERAGE DRINKING	(6,790.19)		0.00	(6,790.19)	(25,781.00)	(18,990.81)
Subtotal [R] Enforcing Underage Drinking Revenues		(6,790.19)		0.00	(6,790.19)	(25,781.00)	(18,990.81)
Subgroup : [Y]	Enforcing Underage Drinking Expenditures						
24.345.10001	OFFICE SALARIES	0.00		0.00	0.00	279.00	279.00
24.345.10008	OVERTIME	1,179.05		0.00	1,179.05	2,320.00	1,140.95
24.345.11010	FICA	13.45		0.00	13.45	38.00	24.55
24.345.11013	RETIREMENT	50.52		0.00	50.52	37.00	(13.52)
24.345.17073	MISCELLANEOUS EXPENSES	13,171.83		0.00	13,171.83	23,106.00	9,934.17
Subtotal [Y] Enforcing Underage Drinking Expenditures		14,414.85		0.00	14,414.85	25,780.00	11,365.15
Total [345] Enforcing Underage Drinking		7,431.66		0.00	7,431.66	(193.00)	(7,624.66)
Group : [425]	Wellness Grant						
Subgroup : [Q]	Equity						
24.425.03000	WELLNESS GRANT FUND BALANCE	(503.00)		0.00	(503.00)	0.00	503.00
Subtotal [Q] Equity		(503.00)		0.00	(503.00)	0.00	503.00
Subgroup : [R]	Revenues						
24.425.04575	WELLNESS GRANT REVENUE	(504.00)		0.00	(504.00)	(3,963.00)	(3,459.00)
Subtotal [R] Revenues		(504.00)		0.00	(504.00)	(3,963.00)	(3,459.00)
Subgroup : [Y]	Expenditures						
24.425.13034	WELLNESS GRANT EXPENSES	250.00		0.00	250.00	3,460.00	3,210.00
Subtotal [Y] Expenditures		250.00		0.00	250.00	3,460.00	3,210.00
Total [425] Wellness Grant		(757.00)		0.00	(757.00)	(603.00)	254.00
Group : [445]	Domestic Violence Grant						
Subgroup : [Q]	Domestic Violence Grant Equity						
24.445.03000	FUND BALANCE	90.00		0.00	90.00	90.00	0.00
Subtotal [Q] Domestic Violence Grant Equity		90.00		0.00	90.00	90.00	0.00

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-NMF - Non Major Fund 24
 Worksheet: WTB-NMF - Combining schedule - Fund 24

Account	Description	Client 12/31/2007	JE Ref#	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	S VAR
Total [445] Domestic Violence Grant		90.00		0.00	90.00	90.00	0.00
Group : [475] Cooperative Extension Service							
Subgroup : [Q] Cooperative Extension Service Equity							
24.475.03000 FUND BALANCE		3,902.00		0.00	3,902.00	3,902.00	0.00
Subtotal [Q] Cooperative Extension Service Equity		3,902.00		0.00	3,902.00	3,902.00	0.00
Total [475] Cooperative Extension Service		3,902.00		0.00	3,902.00	3,902.00	0.00
Group : [500] Land Imp. Program							
Subgroup : [Q] Land Imp. Program Equity							
24.500.03000 LAND IMPROVEMENT FUND BALANCE		(4,500.00)		0.00	(4,500.00)	0.00	4,500.00
Subtotal [Q] Land Imp. Program Equity		(4,500.00)		0.00	(4,500.00)	0.00	4,500.00
Subgroup : [R] Land Imp. Program Revenues							
24.500.04400 GRANT-NH FISH & GAME LAND IMP.		(2,000.00)		0.00	(2,000.00)	(4,500.00)	(2,500.00)
Subtotal [R] Land Imp. Program Revenues		(2,000.00)		0.00	(2,000.00)	(4,500.00)	(2,500.00)
Total [500] Land Imp. Program		(6,500.00)		0.00	(6,500.00)	(4,500.00)	2,000.00
Group : [525] Homeland Security-Ahem Bldg							
Subgroup : [Q] Homeland Security-Ahem Bldg Equity							
24.525.03000 FUND BALANCE		(5,156.00)		0.00	(5,156.00)	(5,156.00)	0.00
Subtotal [Q] Homeland Security-Ahem Bldg Equity		(5,156.00)		0.00	(5,156.00)	(5,156.00)	0.00
Subgroup : [R] Homeland Security-Ahem Bldg Revenues							
24.525.05100 HOMELAND SECURITY:HOMELAND I		0.00		0.00	0.00	(39,413.00)	(39,413.00)
Subtotal [R] Homeland Security-Ahem Bldg Revenues		0.00		0.00	0.00	(39,413.00)	(39,413.00)
Subgroup : [Y] Homeland Security-Ahem Bldg Expenditures							
24.525.15051 HOMELAND SECURITY:HOMELAND I		0.00		0.00	0.00	39,413.00	39,413.00
Subtotal [Y] Homeland Security-Ahem Bldg Expenditures		0.00		0.00	0.00	39,413.00	39,413.00
Total [525] Homeland Security-Ahem Bldg		(5,156.00)		0.00	(5,156.00)	(5,156.00)	0.00
Group : [526] WNHSOU							
Subgroup : [R] WNHSOU Revenues							
24.526.05100 WNHSOU		0.00		0.00	0.00	(21,054.00)	(21,054.00)
Subtotal [R] WNHSOU Revenues		0.00		0.00	0.00	(21,054.00)	(21,054.00)
Subgroup : [Y] WNHSOU Expenditures							
24.526.15051 WNHSOU		0.00		0.00	0.00	21,054.00	21,054.00
Subtotal [Y] WNHSOU Expenditures		0.00		0.00	0.00	21,054.00	21,054.00
Total [526] WNHSOU		0.00		0.00	0.00	0.00	0.00
Group : [527] JAG							
Subgroup : [Q] JAG Equity							
24.527.03000 FUND BALANCE		822.00		0.00	822.00	0.00	(822.00)
Subtotal [Q] JAG Equity		822.00		0.00	822.00	0.00	(822.00)
Subgroup : [R] JAG Revenues							
24.527.05200 JAG		(7,062.18)		0.00	(7,062.18)	(5,309.00)	1,753.18
Subtotal [R] JAG Revenues		(7,062.18)		0.00	(7,062.18)	(5,309.00)	1,753.18
Subgroup : [Y] JAG Expenditures							
24.527.10001 OFFICE SALARIES		9,098.00		0.00	9,098.00	5,754.00	(3,344.00)
24.527.11010 FICA		758.89		0.00	758.89	377.00	(381.89)
Subtotal [Y] JAG Expenditures		9,856.89		0.00	9,856.89	6,131.00	(3,725.89)
Total [527] JAG		3,616.71		0.00	3,616.71	822.00	(2,794.71)
Group : [545] COPS Grant							
Subgroup : [Q] COPS Grant Equity							
24.545.03000 FUND BALANCE		(3,733.00)		0.00	(3,733.00)	(3,733.00)	0.00
Subtotal [Q] COPS Grant Equity		(3,733.00)		0.00	(3,733.00)	(3,733.00)	0.00
Total [545] COPS Grant		(3,733.00)		0.00	(3,733.00)	(3,733.00)	0.00
Group : [643] DJJS							
Subgroup : [Y] DJJS Expenses							
24.643.11018 EXPENSE ACCOUNT 3,000		436.22		0.00	436.22	0.00	(436.22)
24.643.11018 TRAVEL 2,000		462.72		0.00	462.72	0.00	(462.72)
24.643.12026 DJJS PLANNING: CONTRACT 24,246		6,000.00		0.00	6,000.00	0.00	(6,000.00)
24.643.13036 DJJS OFFICE SUPPLIES 1,000/51,000 PRINTING		54.99		0.00	54.99	0.00	(54.99)
Subtotal [Y] DJJS Expenses		6,953.93		0.00	6,953.93	0.00	(6,953.93)
Total [643] DJJS		6,953.93		0.00	6,953.93	0.00	(6,953.93)
Group : [645] Outside Detail							
Subgroup : [Q] Outside Detail Equity							
24.645.03000 FUND BALANCE		(12,896.00)		0.00	(12,896.00)	(10,580.00)	2,316.00
Subtotal [Q] Outside Detail Equity		(12,896.00)		0.00	(12,896.00)	(10,580.00)	2,316.00

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - Interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-NMF - Non Major Fund 24
 Workpaper: WTB-NMF - Combining schedule - Fund 24

Account	Description	Client	JE Ref#	AJE	Adjusted	FY 2007	S VAR
		12/31/2007			12/31/2007	12/31/2007	
Subgroup : [R]	Outside Detail Revenues						
24.645.06500	OUTSIDE DETAIL	(47,440.81)		0.00	(47,440.81)	(63,469.00)	(16,028.19)
Subtotal [R] Outside Detail Revenues		(47,440.81)		0.00	(47,440.81)	(63,469.00)	(16,028.19)
Subgroup : [Y]	Outside Detail Expenditures						
24.645.10001	DEPUTY SHERIFF PAYROLL	25,317.25		0.00	25,317.25	30,150.00	4,832.75
24.645.10008	OVERTIME	1,592.25		0.00	1,592.25	988.00	(604.25)
24.645.11010	FICA	1,728.01		0.00	1,728.01	2,321.00	592.99
24.645.11013	RETIREMENT	72.20		0.00	72.20	0.00	(72.20)
24.645.17073	MISCELLANEOUS EXPENSES	9,932.40		0.00	9,932.40	27,694.00	17,761.60
Subtotal [Y] Outside Detail Expenditures		38,642.11		0.00	38,642.11	61,153.00	22,510.89
Total [645] Outside Detail		(21,694.70)		0.00	(21,694.70)	(12,896.00)	8,798.70
Group : [646]	Highway Safety						
Subgroup : [Q]	Equity						
24.646.03000	FUND BALANCE	1,091.00		0.00	1,091.00	2,247.32	1,156.32
Subtotal [Q] Equity		1,091.00		0.00	1,091.00	2,247.32	1,156.32
Subgroup : [R]	Revenues						
24.645.06500	HIGHWAY SAFETY	(13,386.75)		0.00	(13,386.75)	(5,165.00)	8,221.75
Subtotal [R] Revenues		(13,386.75)		0.00	(13,386.75)	(5,165.00)	8,221.75
Subgroup : [Y]	Expenditures						
24.646.10001	SALARIES-DEPUTIES	93.20		0.00	93.20	(470.00)	(563.20)
24.646.10008	OVERTIME	2,601.51		0.00	2,601.51	2,182.00	(419.51)
24.646.11010	FICA	41.08		0.00	41.08	32.00	(9.08)
24.646.11013	RETIREMENT	267.27		0.00	267.27	0.00	(267.27)
24.646.17073	MISCELLANEOUS	399.80		0.00	399.80	2,265.00	1,865.20
Subtotal [Y] Expenditures		3,399.86		0.00	3,399.86	4,009.00	609.14
Total [646] Highway Safety		(8,895.89)		0.00	(8,895.89)	1,091.32	9,987.21
Group : [647]	OHRV Grant						
Subgroup : [Q]	OHRV Grant Equity						
24.647.03000	OHRV GRANT FUND BALANCE	(13.00)		0.00	(13.00)	0.00	13.00
Subtotal [Q] OHRV Grant Equity		(13.00)		0.00	(13.00)	0.00	13.00
Subgroup : [R]	OHRV Grant Revenues						
24.647.05500	OHRV GRANT	(4,072.50)		0.00	(4,072.50)	(4,050.00)	22.50
Subtotal [R] OHRV Grant Revenues		(4,072.50)		0.00	(4,072.50)	(4,050.00)	22.50
Subgroup : [Y]	OHRV Grant Expenditures						
24.647.10008	OVERTIME	2,042.90		0.00	2,042.90	3,633.00	1,590.10
24.647.11010	FICA	32.72		0.00	32.72	50.00	17.28
24.647.11013	RETIREMENT	99.28		0.00	99.28	11.00	(88.28)
24.647.17073	MISCELLANEOUS	0.00		0.00	0.00	343.00	343.00
Subtotal [Y] OHRV Grant Expenditures		2,174.90		0.00	2,174.90	4,037.00	1,862.10
Total [647] OHRV Grant		(1,910.60)		0.00	(1,910.60)	(13.00)	1,897.60
Group : [700]	Facilities						
Subgroup : [Q]	Facilities Equity						
24.700.03000	FUND BALANCE	4,500.00		0.00	4,500.00	0.00	(4,500.00)
Subtotal [Q] Facilities Equity		4,500.00		0.00	4,500.00	0.00	(4,500.00)
Subgroup : [Y]	Facilities Expenditures						
24.700.19082	GRANT/LAND HABITAT IMP.PROGRAM	5,060.00		0.00	5,060.00	4,500.00	(560.00)
Subtotal [Y] Facilities Expenditures		5,060.00		0.00	5,060.00	4,500.00	(560.00)
Total [700] Facilities		9,560.00		0.00	9,560.00	4,500.00	(5,060.00)
Group : [725]	Emergency Planning						
Subgroup : [Q]	Emergency Planning Equity						
24.725.03000	FUND BALANCE	1,000.00		0.00	1,000.00	1,000.00	0.00
Subtotal [Q] Emergency Planning Equity		1,000.00		0.00	1,000.00	1,000.00	0.00
Total [725] Emergency Planning		1,000.00		0.00	1,000.00	1,000.00	0.00
Group : [745]	Drug Task Force Grant						
Subgroup : [Q]	Drug Task Force Grant Equity						
24.745.03000	FUND BALANCE	1,792.00		0.00	1,792.00	2,300.00	508.00
Subtotal [Q] Drug Task Force Grant Equity		1,792.00		0.00	1,792.00	2,300.00	508.00
Subgroup : [R]	Drug Task Force Grant Revenues						
24.745.07500	DRUG TASK FORCE REIMBURSEMENT	(15,701.46)		0.00	(15,701.46)	(69,528.00)	(53,826.54)
Subtotal [R] Drug Task Force Grant Revenues		(15,701.46)		0.00	(15,701.46)	(69,528.00)	(53,826.54)
Subgroup : [Y]	Drug Task Force Grant Expenditures						
24.745.10001	SALARIES-DEPUTY	29,574.94		0.00	29,574.94	54,435.00	24,860.06
24.745.10008	DRUG TASK FORCE-OVERTIME	6,017.78		0.00	6,017.78	5,743.00	2,725.22
24.745.11010	FICA	2,473.77		0.00	2,473.77	3,690.00	1,416.23
24.745.11013	RETIREMENT	0.00		0.00	0.00	1,952.00	1,952.00
Subtotal [Y] Drug Task Force Grant Expenditures		38,066.49		0.00	38,066.49	69,020.00	30,953.51
Total [745] Drug Task Force Grant		24,157.03		0.00	24,157.03	1,792.00	(22,365.03)
Group : [930]	UNH/NET						
Subgroup : [R]	UNH/NET Revenues						
24.930.05705	UNH/NET JC PENNEY 9,000 REVENUE	(9,000.00)		0.00	(9,000.00)	0.00	9,000.00

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
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 Trial Balance: TB-NMF - Non Major Fund 24
 Worksheet: WTB-NMF - Combining schedule - Fund 24

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR
		12/31/2007			12/31/2007	12/31/2007	
Subtotal [R] UNH/NET Revenues		(19,000.00)		0.00	(19,000.00)	0.00	9,000.00
Subgroup : [Y] UNH/NET Expenditures							
24.930.15085 UNH/NET JC PENNEY 8,000 EXPENSE		6,750.00		0.00	6,750.00	0.00	(6,750.00)
Subtotal [Y] UNH/NET Expenditures		6,750.00		0.00	6,750.00	0.00	(6,750.00)
Total [930] UNH/NET		(2,250.00)		0.00	(2,250.00)	0.00	2,250.00
Group : [940] GSCAHR II							
Subgroup : [Q] Equity							
24.940.03000 GSCAHR II FUND BALANCE		(31,714.00)		0.00	(31,714.00)	0.00	31,714.00
Subtotal [Q] Equity		(31,714.00)		0.00	(31,714.00)	0.00	31,714.00
Subgroup : [R] Revenues							
24.940.05703 GSCAHR PHASE II		0.00		0.00	0.00	(31,714.00)	(31,714.00)
Subtotal [R] Revenues		0.00		0.00	0.00	(31,714.00)	(31,714.00)
Subgroup : [Y] Expenditures							
24.940.11016 EXPENSE ACCOUNTS		225.09		0.00	225.09	0.00	(225.09)
24.940.12029 CONTRACT SERVICES		12,000.00		0.00	12,000.00	0.00	(12,000.00)
24.940.13036 OFFICE SUPPLIES 1,000		1,000.00		0.00	1,000.00	0.00	(1,000.00)
24.940.13038 POSTAGE		12.45		0.00	12.45	0.00	(12.45)
Subtotal [Y] Expenditures		13,237.54		0.00	13,237.54	0.00	(13,237.54)
Total [940] GSCAHR II		(18,476.46)		0.00	(18,476.46)	(31,714.00)	(13,237.54)
Group : [941] GSCAHR							
Subgroup : [R] Revenues							
24.941.05702 GSCAHR (32,000)		(9,500.00)		0.00	(9,500.00)	(19,950.00)	(10,450.00)
Subtotal [R] Revenues		(9,500.00)		0.00	(9,500.00)	(19,950.00)	(10,450.00)
Subgroup : [Y] Expenditures							
24.941.10001 OFFICE SALARIES (25,000)		0.00		0.00	0.00	17,500.00	17,500.00
24.941.11017 EDUCATION & TRAINING (1,000)		0.00		0.00	0.00	1,065.00	1,065.00
24.941.11018 EXPENSE ACCOUNTS (1,000)		0.00		0.00	0.00	685.00	685.00
24.941.12031 ADVERTISING & PUBLIC REL (3,300)		9,500.00		0.00	9,500.00	561.00	(8,939.00)
24.941.13036 OFFICE SUPPLIES (1,000)		0.00		0.00	0.00	81.00	81.00
24.941.13038 POSTAGE (500)		0.00		0.00	0.00	38.00	38.00
Subtotal [Y] Expenditures		9,500.00		0.00	9,500.00	19,950.00	10,450.00
Total [941] GSCAHR		0.00		0.00	0.00	0.00	0.00
Group : [943] Strengthening Families Program							
Subgroup : [Q] Strengthening Families Program Equity							
24.943.03000 FUND BALANCE		(2,639.00)		0.00	(2,639.00)	104.00	2,743.00
Subtotal [Q] Strengthening Families Program Equity		(2,639.00)		0.00	(2,639.00)	104.00	2,743.00
Subgroup : [R] Strengthening Families Program Revenues							
24.943.04400 SFP & PC		(694.06)		0.00	(694.06)	(32,703.00)	(32,009.94)
Subtotal [R] Strengthening Families Program Revenues		(694.06)		0.00	(694.06)	(32,703.00)	(32,009.94)
Subgroup : [Y] Strengthening Families Program Expenditures							
24.943.15051 SFP & PC		12,149.03		0.00	12,149.03	29,860.00	17,810.97
Subtotal [Y] Strengthening Families Program Expenditures		12,149.03		0.00	12,149.03	29,860.00	17,810.97
Total [943] Strengthening Families Program		8,815.97		0.00	8,815.97	(2,639.00)	(11,454.97)
Group : [944] SC Intervention Program 2							
Subgroup : [Q] Equity							
24.944.03000 FUND BALANCE		(85.00)		0.00	(85.00)	(127.00)	(42.00)
Subtotal [Q] Equity		(85.00)		0.00	(85.00)	(127.00)	(42.00)
Subgroup : [R] Revenues							
24.944.04600 DISTRICT COURT INTERVENTION		0.00		0.00	0.00	(7,193.00)	(7,193.00)
Subtotal [R] Revenues		0.00		0.00	0.00	(7,193.00)	(7,193.00)
Subgroup : [Y] Expenditures							
24.944.11017 EDUCATION AND TRAINING		0.00		0.00	0.00	1,428.00	1,428.00
24.944.11019 TRAVEL		0.00		0.00	0.00	351.00	351.00
24.944.13036 OFFICE SUPPLIES		0.00		0.00	0.00	1,290.00	1,290.00
24.944.15051 DISTRICT COURT INTERVENTION		0.00		0.00	0.00	4,156.00	4,156.00
Subtotal [Y] Expenditures		0.00		0.00	0.00	7,235.00	7,235.00
Total [944] SC Intervention Program 2		(85.00)		0.00	(85.00)	(85.00)	0.00
Group : [945] S. CTY Intervention Program							
Subgroup : [Q] S. CTY Intervention Program Equity							
24.945.03000 FUND BALANCE		8,083.00		0.00	8,083.00	6,741.00	(1,342.00)
Subtotal [Q] S. CTY Intervention Program Equity		8,083.00		0.00	8,083.00	6,741.00	(1,342.00)
Subgroup : [R] S. CTY Intervention Program Revenues							
24.945.04800 YOUTH ASSISTANT COUNSELOR		0.00		0.00	0.00	(19,274.00)	(19,274.00)
Subtotal [R] S. CTY Intervention Program Revenues		0.00		0.00	0.00	(19,274.00)	(19,274.00)
Subgroup : [Y] S. CTY Intervention Program Expenditures							
24.945.10001 OFFICE SALARIES		0.00		0.00	0.00	20,232.00	20,232.00
24.945.11010 FICA		0.00		0.00	0.00	64.00	64.00
24.945.11012 GROUP HEALTH INSURANCE		0.00		0.00	0.00	(867.00)	(867.00)
24.945.11017 EDUCATION & TRAINING		0.00		0.00	0.00	85.00	85.00
24.945.13036 OFFICE SUPPLIES		0.00		0.00	0.00	878.00	878.00
24.945.15058 TELEPHONE		5.75		0.00	5.75	44.00	34.25
24.945.22093 INSURANCE		0.00		0.00	0.00	200.00	200.00

Client: SULL1 - Sullivan County, New Hampshire
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Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR
		12/31/2007			12/31/2007	12/31/2007	
Subtotal [Y] S. CTY Intervention Program Expenditures		9.75		0.00	9.75	20,606.25	
Total [945] S. CTY Intervention Program		8,092.75		0.00	8,092.75	8,083.00	(9.75)
Group : [946] LADAC, Workforce Grant							
Subgroup : [Q] LADAC, Workforce Grant Equity							
24.946.03000 FUND BALANCE		(118,483.00)		0.00	(118,483.00)	(138,544.00)	(20,061.00)
Subtotal [Q] LADAC, Workforce Grant Equity		(118,483.00)		0.00	(118,483.00)	(138,544.00)	(20,061.00)
Subgroup : [R] LADAC, Workforce Grant Revenues							
24.946.04500 NEWPORT ENRICHMENT REV.	0.00	0.00		0.00	0.00	(21,813.00)	(21,813.00)
24.946.04501 NET INCENTIVE FUND REVENUE	0.00	0.00		0.00	0.00	(5,100.00)	(5,100.00)
24.946.04503 TEEN CENTER DONATIONS	0.00	0.00		0.00	0.00	(17,677.00)	(17,677.00)
24.946.04505 SULLIVAN COUNTY GRANT	0.00	0.00		0.00	0.00	(2,000.00)	(2,000.00)
Subtotal [R] LADAC, Workforce Grant Revenues	0.00	0.00		0.00	0.00	(46,590.00)	(46,590.00)
Subgroup : [Y] LADAC, Workforce Grant Expenditures							
24.946.04504 UNITED WAY OF SULLIVAN COUNTY	0.00	0.00		0.00	0.00	(1,875.00)	(1,875.00)
24.946.10001 OFFICE SALARY	(1,054.39)	0.00		(1,054.39)	23,829.00	24,883.39	
24.946.10002 NEWPORT ENRICHMENT:ON SITE	702.93	0.00		702.93	12,917.00	12,214.07	
24.946.10007 ET BUY BACK	0.00	0.00		0.00	656.00	656.00	
24.946.11010 FICA	53.77	0.00		53.77	2,810.00	2,756.23	
24.946.11011 GROUP LIFE INSURANCE	0.00	0.00		0.00	11.00	11.00	
24.946.11012 GROUP HEALTH INSURANCE	(656.00)	0.00		(656.00)	2,720.00	3,376.00	
24.946.11014 WORKERS COMPENSATION	0.00	0.00		0.00	27.00	27.00	
24.946.11015 UNEMPLOYMENT COMPENSATION	0.00	0.00		0.00	27.00	27.00	
24.946.11016 DENTAL INSURANCE	0.00	0.00		0.00	197.00	197.00	
24.946.11018 EXPENSE ACCOUNT	0.00	0.00		0.00	20,671.00	20,671.00	
24.946.12025 CONTRACT SERVICES	0.00	0.00		0.00	2,017.00	2,017.00	
24.946.13036 OFFICE SUPPLIES	0.00	0.00		0.00	682.00	682.00	
24.946.13038 POSTAGE	0.00	0.00		0.00	155.00	155.00	
24.946.16055 TELEPHONE	(79.95)	0.00		(79.95)	1,382.00	1,461.95	
24.946.22093 INSURANCE	0.00	0.00		0.00	425.00	425.00	
Subtotal [Y] LADAC, Workforce Grant Expenditures	(1,033.64)	0.00		(1,033.64)	66,651.00	67,684.64	
Total [946] LADAC, Workforce Grant	(119,516.64)	0.00		(119,516.64)	(118,483.00)	1,033.64	
Group : [947] Claremont Teen Resource Center Coffehouse							
Subgroup : [Q] Claremont Teen Resource Center Coffehouse Equity							
24.947.03000 FUND BALANCE	121,779.00	0.00		121,779.00	161,447.00	39,668.00	
Subtotal [Q] Claremont Teen Resource Center Coffehouse Equity	121,779.00	0.00		121,779.00	161,447.00	39,668.00	
Subgroup : [R] Claremont Teen Resource Center Coffehouse Revenues							
24.947.04500 CYC REVENUE	0.00	0.00		0.00	(51,999.00)	(51,999.00)	
Subtotal [R] Claremont Teen Resource Center Coffehouse Revenues	0.00	0.00		0.00	(51,999.00)	(51,999.00)	
Subgroup : [Y] Claremont Teen Resource Center Coffehouse Expenditures							
24.947.10001 OFFICE SALARIES	0.00	0.00		0.00	13,036.00	13,036.00	
24.947.11010 FICA	0.00	0.00		0.00	101.00	101.00	
24.947.11012 GROUP HEALTH INSURANCE	0.00	0.00		0.00	(896.00)	(896.00)	
24.947.11013 RETIREMENT	0.00	0.00		0.00	90.00	90.00	
Subtotal [Y] Claremont Teen Resource Center Coffehouse Expenditures	0.00	0.00		0.00	12,331.00	12,331.00	
Total [947] Claremont Teen Resource Center Coffehouse	121,779.00	0.00		121,779.00	121,779.00	0.00	
Group : [948] Parents as teachers							
Subgroup : [Q] Parents as teachers Equity							
24.948.03000 FUND BALANCE	7,092.00	0.00		7,092.00	8,317.54	1,225.54	
Subtotal [Q] Parents as teachers Equity	7,092.00	0.00		7,092.00	8,317.54	1,225.54	
Subgroup : [R] Parents as teachers Revenues							
24.948.05001 PARENTS AS TEACHERS	(3,518.33)	0.00		(3,518.33)	(15,077.00)	(11,558.67)	
Subtotal [R] Parents as teachers Revenues	(3,518.33)	0.00		(3,518.33)	(15,077.00)	(11,558.67)	
Subgroup : [Y] Parents as teachers Expenditures							
24.948.10001 OFFICE SALARIES	3,393.34	0.00		3,393.34	3,357.00	(36.34)	
24.948.11019 TRAVEL	124.99	0.00		124.99	451.00	326.01	
24.948.15061 PARENTS AS TEACHERS	0.00	0.00		0.00	10,043.00	10,043.00	
Subtotal [Y] Parents as teachers Expenditures	3,518.33	0.00		3,518.33	13,851.00	10,332.67	
Total [948] Parents as teachers	7,092.00	0.00		7,092.00	7,091.54	(0.46)	
Group : [949] CAC of Grafton							
Subgroup : [Q] Equity							
24.949.03000 FUND BALANCE	4,634.00	0.00		4,634.00	2,846.91	(1,787.09)	
Subtotal [Q] Equity	4,634.00	0.00		4,634.00	2,846.91	(1,787.09)	
Subgroup : [R] Revenues							
24.949.05400 CAC OF GRAFTON/SULLIVAN CTY. ((23,157.12)	0.00		(23,157.12)	(56,554.00)	(33,396.88)	
Subtotal [R] Revenues	(23,157.12)	0.00		(23,157.12)	(56,554.00)	(33,396.88)	
Subgroup : [Y] Expenditures							
24.949.15051 CAC OF GRAFTON/SULLIVAN CTY. (EXP)	21,567.87	0.00		21,567.87	58,541.00	36,973.13	
Subtotal [Y] Expenditures	21,567.87	0.00		21,567.87	58,541.00	36,973.13	
Total [949] CAC of Grafton	3,044.75	0.00		3,044.75	4,833.91	1,589.16	
Group : [951] EH Phase I							
Subgroup : [Q] Equity							
24.951.03000 FUND BALANCE	(1,982.00)	0.00		(1,982.00)	(6,967.00)	(6,985.00)	
Subtotal [Q] Equity	(1,982.00)	0.00		(1,982.00)	(6,967.00)	(6,985.00)	
Subgroup : [R] Revenues							

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 Engagement: Sullivan County 2008 - Interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-NMF - Non Major Fund 24
 Worksheet: WTB-NMF - Combining schedule - Fund 24

Account	Description	Client	JE Ref#	AJE	Adjusted	FY 2007	S VAR
		12/31/2007			12/31/2007	12/31/2007	
24.951.05700	EH PHASE I	0.00		0.00	0.00	(8,967.00)	(8,967.00)
Subtotal [R] Revenues		0.00		0.00	0.00	(8,967.00)	(8,967.00)
Subgroup : [Y]	Expenditures						
24.951.10001	OFFICE SALARIES	0.00		0.00	0.00	6,000.00	6,000.00
24.951.10002	OFFICE SALARIES	0.00		0.00	0.00	203.00	203.00
24.951.11018	EXPENSE ACCOUNTS	0.00		0.00	0.00	425.00	425.00
24.951.11019	TRAVEL	0.00		0.00	0.00	365.00	365.00
24.951.12029	CONTRACT SERVICES	0.00		0.00	0.00	8,675.00	8,675.00
24.951.13038	OFFICE SUPPLIES	0.00		0.00	0.00	276.00	276.00
24.951.13038	POSTAGE	0.00		0.00	0.00	8.00	8.00
Subtotal [Y] Expenditures		0.00		0.00	0.00	15,952.00	15,952.00
Total [951] EH Phase I		(1,982.00)		0.00	(1,982.00)	(1,982.00)	0.00
Group : [952]	AG Extension						
Subgroup : [Q]	AG Extension Equity						
24.952.03000	FUND BALANCE	(3,336.00)		0.00	(3,336.00)	(3,336.00)	0.00
Subtotal [Q] AG Extension Equity		(3,336.00)		0.00	(3,336.00)	(3,336.00)	0.00
Total [952] AG Extension		(3,336.00)		0.00	(3,336.00)	(3,336.00)	0.00
Group : [953]	Strategic Prevention						
Subgroup : [R]	Strategic Prevention Revenues						
24.953.05900	STRATEGIC PREVENTION (183,854)	(43,215.00)		0.00	(43,215.00)	0.00	43,215.00
24.953.05901	STRATEGIC - INDIRECT (3,598)	(3,598.00)		0.00	(3,598.00)	0.00	3,598.00
Subtotal [R] Strategic Prevention Revenues		(46,813.00)		0.00	(46,813.00)	0.00	46,813.00
Subgroup : [Y]	Strategic Prevention Expenditures						
24.953.10001	COORDINATOR SALARY (50,000)	15,961.60		0.00	15,961.60	0.00	(15,961.60)
24.953.11010	FICA (5,655)	1,073.95		0.00	1,073.95	0.00	(1,073.95)
24.953.11013	RETIREMENT (3,933)	1,226.96		0.00	1,226.96	0.00	(1,226.96)
24.953.11017	EDUCATION & TRAINING (1,500)	100.00		0.00	100.00	0.00	(100.00)
24.953.11018	EXPENSE ACCOUNT (5,784)	326.18		0.00	326.18	0.00	(326.18)
24.953.11019	TRAVEL (8,330)	353.32		0.00	353.32	0.00	(353.32)
24.953.12031	ADVERTISING (4,500)	492.07		0.00	492.07	0.00	(492.07)
24.953.13036	OFFICE SUPPLIES (2,200)	716.54		0.00	716.54	0.00	(716.54)
24.953.16066	TELEPHONE (1,200)	360.19		0.00	360.19	0.00	(360.19)
24.953.21097	NEW EQUIPMENT (4,000)	1,411.09		0.00	1,411.09	0.00	(1,411.09)
Subtotal [Y] Strategic Prevention Expenditures		22,021.90		0.00	22,021.90	0.00	(22,021.90)
Total [953] Strategic Prevention		(24,791.10)		0.00	(24,791.10)	0.00	24,791.10
Group : [955]	PHNC						
Subgroup : [R]	PHNC Revenues						
24.955.05775	PHNC - 75,000	(18,750.00)		0.00	(18,750.00)	0.00	18,750.00
Subtotal [R] PHNC Revenues		(18,750.00)		0.00	(18,750.00)	0.00	18,750.00
Subgroup : [Y]	PHNC Expenditures						
24.955.10001	SALARY (40,000)	5,143.99		0.00	5,143.99	0.00	(5,143.99)
24.955.11010	FICA (3,080)	235.39		0.00	235.39	0.00	(235.39)
24.955.11013	RETIREMENT (3,466)	268.92		0.00	268.92	0.00	(268.92)
24.955.11019	TRAVEL (5,700)	106.56		0.00	106.56	0.00	(106.56)
24.955.13032	GENERAL SUPPLIES (1,986)	329.00		0.00	329.00	0.00	(329.00)
24.955.13036	OFFICE SUPPLIES (3,000)	17.27		0.00	17.27	0.00	(17.27)
24.955.16066	TELEPHONE (465)	34.97		0.00	34.97	0.00	(34.97)
24.955.21097	NEW EQUIPMENT (2,370)	1,199.00		0.00	1,199.00	0.00	(1,199.00)
Subtotal [Y] PHNC Expenditures		7,335.10		0.00	7,335.10	0.00	(7,335.10)
Total [955] PHNC		(11,414.90)		0.00	(11,414.90)	0.00	11,414.90

NURSING HOME 40, 41

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-EF - TB Enterprise Fund
Workpaper: WTB-EF - Working trial balance - Fund 40, 41

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	\$ VAR	Comments
Group : [A]	Cash and short-term investments							
Subgroup : None								
40.101.01012	PETTY CASH- COUNTY HOME	200.00		0.00	200.00	200.00	0.00	
40.107.01401	RESTRICTED CASH	13,791.04		0.00	13,791.04	13,277.00	(514.04)	
40.107.01404	RESIDENT CASH - CARE COST ACCOUNT	3,764.22		0.00	3,764.22	4,085.00	320.78	
Subtotal : None		17,755.26		0.00	17,755.26	17,562.00	(193.26)	
Total [A] Cash and short-term investments		17,755.26		0.00	17,755.26	17,562.00	(193.26)	
Group : [C]	Departmental and Other Receivables							
Subgroup : [1]	Departmental							
40.102.01130	ALLOW UNCOLLECTABLE ACCOUNTS	(196,819.63)		0.00	(196,819.63)	(196,820.00)	(0.37)	Recommend to adjust at year end
40.102.01150	A/R NURSING HOME (NEW)	1,825,755.36		0.00	1,825,755.36	1,293,777.00	(531,978.36)	A/R is very high.
Subtotal [1] Departmental		1,628,935.73		0.00	1,628,935.73	1,096,957.00	(531,978.73)	
Subgroup : [2]	Other							
40.102.0112	A/R CAFETERIA	0.00		0.00	0.00	1,999.17	1,999.17	
41.102.01150	A/R NURSING HOME (NEW)	177.36		0.00	177.36	177.36	0.00	Has this been collected?
Subtotal [2] Other		177.36		0.00	177.36	2,176.53	1,999.17	
Subgroup : [3]	Intergovernmental							
40.102.01121	A/R SCNH	0.00		0.00	0.00	456,818.00	456,818.00	
Subtotal [3] Intergovernmental		0.00		0.00	0.00	456,818.00	456,818.00	
Total [C] Departmental and Other Receivables		1,629,113.09		0.00	1,629,113.09	1,555,951.53	(73,161.56)	
Group : [D]	Restricted cash- Resident Trust							
Subgroup : None								
40.107.01400	RESIDENT CASH - CLAREMONT SAVINGS	5,600.90		0.00	5,600.90	11,495.00	5,894.10	
40.107.01402	RESIDENT CASH - RESIDENT TRUST ACCOUNT	67,167.76		0.00	67,167.76	59,765.00	(7,402.76)	
40.107.01403	RESIDENT CASH - PETTY CASH	6,839.40		0.00	6,839.40	3,579.00	(3,260.40)	
Subtotal : None		79,608.06		0.00	79,608.06	74,839.00	(4,769.06)	
Total [D] Restricted cash- Resident Trust		79,608.06		0.00	79,608.06	74,839.00	(4,769.06)	
Group : [E]	Internal Balances							
Subgroup : None								
40.104.01891	DUE FROM OTHER FUNDS	(407,561.62)		0.00	(407,561.62)	(407,562.00)	(0.38)	
40.204.02891	DUE TO OTHER FUNDS	(4,183,854.36)		0.00	(4,183,854.36)	(2,986,220.39)	1,197,633.97	
41.204.02891	DUE TO DUE FROM	3,984.87		0.00	3,984.87	6,092.00	2,107.13	
Subtotal : None		(4,587,431.11)		0.00	(4,587,431.11)	(3,387,690.39)	1,199,740.72	
Total [E] Internal Balances		(4,587,431.11)		0.00	(4,587,431.11)	(3,387,690.39)	1,199,740.72	
Group : [G]	Inventory							
Subgroup : None								
40.106.01203	FOOD AND DIETARY SUPPLIES	27,212.52		0.00	27,212.52	27,213.00	0.48	
40.106.01204	MEDICAL AND SURGICAL SUPPLIES	3,555.04		0.00	3,555.04	2,824.00	(731.04)	
40.106.01206	LAUNDRY AND LINEN SUPPLIES	5,001.92		0.00	5,001.92	9,496.00	4,494.08	
Subtotal : None		35,769.48		0.00	35,769.48	39,533.00	3,763.52	
Total [G] Inventory		35,769.48		0.00	35,769.48	39,533.00	3,763.52	
Current Assets		(2,825,185.22)		0.00	(2,825,185.22)	(1,699,804.86)	1,125,380.36	
Group : [H]	Capital Assets							

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-EF - TB Enterprise Fund
Worksheet: WTB-EF - Working trial balance - Fund 40, 41

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Subgroup : [1]	Capital Assets							
40.108.01405	LAND IMPROVEMENTS	1,647,139.74		0.00	1,647,139.74	1,647,140.00	0.26	
40.108.01605	BUILDINGS AND ENTERPRISE FUND	6,833,803.48		0.00	6,833,803.48	6,833,803.00	(0.48)	
40.108.01705	EQUIPMENT ENTERPRISE FUND	2,186,285.98		0.00	2,186,285.98	2,186,286.00	0.02	
40.108.01805	VEHICLES ENTERPRISE	190,008.00		0.00	190,008.00	190,008.00	0.00	
Subtotal [1] Capital Assets		10,857,237.20		0.00	10,857,237.20	10,857,237.00	(0.20)	No capital additions?
Subgroup : [2]	Accumulated Depreciation							
40.108.01606	ACCUMULATED DEPR ENTERPRISE FUND	(4,425,201.93)		0.00	(4,425,201.93)	(4,425,202.00)	(0.07)	
40.108.01706	ACCUMULATED DEPRECIATION EQUIPMENT	(1,810,039.65)		0.00	(1,810,039.65)	(1,810,040.00)	(0.35)	
40.108.01806	ACCUMULATED DEPRECIATION VEHICLE	(138,930.26)		0.00	(138,930.26)	(138,930.00)	0.26	
Subtotal [2] Accumulated Depreciation		(6,374,171.84)		0.00	(6,374,171.84)	(6,374,172.00)	(0.16)	Adjust at year end.
Subgroup : [3]	Construction in Progress							
40.108.01505	Construction in Progress	5,927.00		0.00	5,927.00	5,927.00	0.00	
Subtotal [3] Construction in Progress		5,927.00		0.00	5,927.00	5,927.00	0.00	
Total [H] Capital Assets		4,488,992.36		0.00	4,488,992.36	4,488,992.00	(0.36)	
Non-Current Assets		4,488,992.36		0.00	4,488,992.36	4,488,992.00	(0.36)	
TOTAL ASSET		1,663,807.14		0.00	1,663,807.14	2,789,187.14	1,125,380.00	
Group : [L]	Accounts payable							
Subgroup : None								
40.201.02110	A/P NURSING HOME	0.00		0.00	0.00	(127,287.00)	(127,287.00)	
40.202.02151	ACCRUED PAYABLES	0.00		0.00	0.00	(125,332.64)	(125,332.64)	
Subtotal : None		0.00		0.00	0.00	(252,619.64)	(252,619.64)	
Total [L] Accounts payable		0.00		0.00	0.00	(252,619.64)	(252,619.64)	
Group : [M]	Accrued Liabilities							
Subgroup : [0]	Accrued Wages							
40.202.02213	MHCO ACCRUED WAGES	(677,305.83)		0.00	(677,305.83)	(114,696.00)	562,609.83	Why is this so high?
Subtotal [0] Accrued Wages		(677,305.83)		0.00	(677,305.83)	(114,696.00)	562,609.83	
Subgroup : [2]	Other Accruals							
40.202.02015	CREDIT BALANCES IN A/R	0.00		0.00	0.00	(85,194.00)	(85,194.00)	
40.210.02121	SCHC: NDC-CARE COST-DEFERRED REV	(3,764.22)		0.00	(3,764.22)	(4,085.00)	(320.78)	
Subtotal [2] Other Accruals		(3,764.22)		0.00	(3,764.22)	(89,279.00)	(85,514.78)	
Subgroup : [3]	IBNR							
40.202.02299	IBNR	0.01		0.00	0.01	(259,271.00)	(259,271.01)	May want to put this back on.
Subtotal [3] IBNR		0.01		0.00	0.01	(259,271.00)	(259,271.01)	
Total [M] Accrued Liabilities		(681,070.04)		0.00	(681,070.04)	(463,246.00)	217,824.04	
Group : [O]	Other liabilities							
Subgroup : None								
40.210.02112	NH EQUIPMENT FUND - DEFERRED REV	(2,063.79)		0.00	(2,063.79)	(2,059.00)	5.79	
40.210.02115	NH BOOK FUND - DEFERRED REVENUE	(2,786.87)		0.00	(2,786.87)	(2,770.00)	16.87	
40.210.02118	NH ALIX UNGREN FUND - DEFERRED REV	(6,585.58)		0.00	(6,585.58)	(6,100.00)	485.58	
40.210.02119	NH ELSIE HARDISON FUND - DEF REV	(1,268.76)		0.00	(1,268.76)	(1,268.00)	0.76	
40.210.02120	NH RIVER OF LIGHT	(1,086.04)		0.00	(1,086.04)	(1,081.00)	5.04	

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-EF - TB Enterprise Fund
Worksheet: WTB-EF - Working trial balance - Fund 40, 41

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Subtotal : None		(13,791.04)		0.00	(13,791.04)	(13,277.00)	514.04	
Total [Q] Other liabilities		(13,791.04)		0.00	(13,791.04)	(13,277.00)	514.04	
Group : [Q]	Due to residents							
Subgroup : None								
40.210.02111	NH RESIDENT PERSONAL TRUST-DEF REV	(5,600.90)		0.00	(5,600.90)	(11,495.00)	(5,894.10)	
40.210.02122	SCHC: NDC-PETTY CASH-DEFERRED REV	(6,839.40)		0.00	(6,839.40)	(3,579.00)	3,260.40	
40.210.02123	SCHC: NDC-RESIDENT TRUST 2 -DEFERRED	(67,167.76)		0.00	(67,167.76)	(59,765.00)	7,402.76	
Subtotal : None.		(79,608.06)		0.00	(79,608.06)	(74,839.00)	4,769.06	
Total [Q] Due to residents		(79,608.06)		0.00	(79,608.06)	(74,839.00)	4,769.06	
	Current Liabilities	(774,469.14)		0.00	(774,469.14)	(803,981.64)	(29,512.50)	
Group : [R]	Compensated Absences							
Subgroup : None								
40.202.02210	ACCURED LIABILITY	0.47		0.00	0.47	0.00	(0.47)	
40.202.02234	MHCO COMPENSATED ABSENCES	(222,419.00)		0.00	(222,419.00)	(222,419.00)	0.00	Adjust at year end.
Subtotal : None		(222,418.53)		0.00	(222,418.53)	(222,419.00)	(0.47)	
Total [R] Compensated Absences		(222,418.53)		0.00	(222,418.53)	(222,419.00)	(0.47)	
	Non-Current Liabilities	(222,418.53)		0.00	(222,418.53)	(222,419.00)	(0.47)	
	TOTAL LIABILITY	(996,887.67)		0.00	(996,887.67)	(1,026,400.64)	(29,512.97)	
Group : [W-EF]	Fund Balance - Proprietary Fund							
Subgroup : [1]	Unrestricted							
40.301.03000	FUND BALANCE	(1,756,516.58)		0.00	(1,756,516.58)	(3,875,524.00)	(2,119,007.42)	
41.301.03000	FUND BALANCE ACCOUNT	(6,269.31)		0.00	(6,269.31)	(4,741.00)	1,528.31	
Subtotal [1] Unrestricted		(1,762,785.89)		0.00	(1,762,785.89)	(3,880,265.00)	(2,117,479.11)	
Total [W-EF] Fund Balance - Proprietary Fund		(1,762,785.89)		0.00	(1,762,785.89)	(3,880,265.00)	(2,117,479.11)	
	Equity	(1,762,785.89)		0.00	(1,762,785.89)	(3,880,265.00)	(2,117,479.11)	
	NET (INCOME) LOSS	1,095,866.42		0.00	1,095,866.42	2,117,478.50	1,021,612.08	
	TOTAL EQUITY	(666,919.47)		0.00	(666,919.47)	(1,762,786.50)	(1,095,867.03)	
	TOTAL LIABILITY AND EQUITY	(1,663,807.14)		0.00	(1,663,807.14)	(2,789,187.14)	(1,125,380.00)	
Group : [X]	Nursing Home Revenue							
Subgroup : [0]	Charges for services - Medicaid							
40.097.05021	INCOME STATE WELFARE	(2,956,901.38)		0.00	(2,956,901.38)	(5,988,989.00)	(3,032,087.62)	
40.500.20092	MEDICAID ASSESSMENT	118,931.19		0.00	118,931.19	508,907.00	389,975.81	
Subtotal [0] Charges for services - Medicaid		(2,837,970.19)		0.00	(2,837,970.19)	(5,480,082.00)	(2,642,111.81)	
Subgroup : [1]	Charges for services - Medicare							
40.097.05040	MEDICARE PART B PT REVENUE	(292,750.00)		0.00	(292,750.00)	(545,200.00)	(252,450.00)	
40.097.05041	MEDICARE PART B OT REVENUE	(900.00)		0.00	(900.00)	(2,950.00)	(2,050.00)	
40.097.05050	MEDICARE PART A: ROOM RATE RE	(987,137.08)		0.00	(987,137.08)	(1,961,323.00)	(974,185.92)	
40.097.05051	MEDICARE PART A: PT REVENUE	(28,000.00)		0.00	(28,000.00)	0.00	28,000.00	
40.097.06060	CONTRA REVENUE: SCHC	145,007.21		0.00	145,007.21	249,056.00	104,048.79	
Subtotal [1] Charges for services - Medicare		(1,163,779.87)		0.00	(1,163,779.87)	(2,260,417.00)	(1,096,637.13)	

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - Interim work
Period Ending: 12/31/2007
Trial Balance: TB-EF - TB Enterprise Fund
Worksheet: WTB-EF - Working trial balance - Fund 40, 41

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Subgroup : [2]	Charges for services - private sources							
40.097.05022	INCOME FROM PRIVATE	(580,396.28)		0.00	(580,396.28)	(1,412,542.00)	(832,145.72)	
40.097.05023	PRIVATE INSURANCE REVENUE	(9,765.00)		0.00	(9,765.00)	(10,310.00)	(545.00)	
Subtotal [2]	Charges for services - private sources	(590,161.28)		0.00	(590,161.28)	(1,422,852.00)	(832,690.72)	
Subgroup : [3]	Medicaid enhancement funds							
40.097.05038	PROPORTIONMENT SHARE FUND	(118,113.50)		0.00	(118,113.50)	(474,794.00)	(356,680.50)	
40.097.05039	MEDICAID ASSESSMENT	(440,402.91)		0.00	(440,402.91)	(1,751,869.00)	(1,311,466.09)	
Subtotal [3]	Medicaid enhancement funds	(558,516.41)		0.00	(558,516.41)	(2,226,663.00)	(1,668,146.59)	
Subgroup : [4]	Charges for services - meals							
40.097.05034	MEALS REIMBURSEMENT	(186,618.76)		0.00	(186,618.76)	(176,082.00)	10,536.76	
Subtotal [4]	Charges for services - meals	(186,618.76)		0.00	(186,618.76)	(176,082.00)	10,536.76	
Subgroup : [5]	Miscellaneous							
40.097.04008	INSURANCE REFUND	0.00		0.00	0.00	(10.00)	(10.00)	
40.097.05024	CAFETERIA INCOME	(6,809.33)		0.00	(6,809.33)	(15,986.17)	(9,176.84)	
40.097.05026	MISCELLANEOUS INCOME	(4,972.03)		0.00	(4,972.03)	(21,886.00)	(16,913.97)	
40.097.05030	LAUNDRY REVENUE: SCNH	(30,941.44)		0.00	(30,941.44)	(72,994.00)	(42,052.56)	
40.097.05031	RESPIRE CARE: PRIVATE	0.00		0.00	0.00	6,240.00	6,240.00	
40.097.05037	RESPIRE CARE: HCBC	(2,925.00)		0.00	(2,925.00)	(50,281.00)	(47,356.00)	
Subtotal [5]	Miscellaneous	(45,647.80)		0.00	(45,647.80)	(154,917.17)	(109,269.37)	
Subgroup : [6]	Write-offs and allowances							
40.097.99999	A/R WRITE OFF	0.00		0.00	0.00	393,910.00	393,910.00	
40.500.17075	MEDICAID WRITE OFFS	0.00		0.00	0.00	329.00	329.00	
Subtotal [6]	Write-offs and allowances	0.00		0.00	0.00	394,239.00	394,239.00	
Subgroup : [9]	Fiduciary funds revenue							
41.097.05060	NH RESIDENT STORE ACCOUNT - RE	(1,169.17)		0.00	(1,169.17)	(3,121.00)	(1,951.83)	
41.097.05062	NH HOSPICE-REVENUE	(185.00)		0.00	(185.00)	(723.00)	(538.00)	
41.097.05063	NH ACTIVITY FUND - REVENUE	(613.00)		0.00	(613.00)	(1,914.00)	(1,301.00)	
41.097.05064	NH BOOK FUND - REVENUE	0.00		0.00	0.00	(177.36)	(177.36)	
41.097.05066	NH VENDING FUND - REVENUE	(606.49)		0.00	(606.49)	(853.00)	(246.51)	
Subtotal [9]	Fiduciary funds revenue	(2,573.66)		0.00	(2,573.66)	(6,788.36)	(4,214.70)	
Total [XI]	Nursing Home Revenue	(5,385,267.97)		0.00	(5,385,267.97)	(11,333,562.53)	(5,948,294.56)	
	Revenues	(5,385,267.97)		0.00	(5,385,267.97)	(11,333,562.53)	(5,948,294.56)	
	TOTAL REVENUE	(5,385,267.97)		0.00	(5,385,267.97)	(11,333,562.53)	(5,948,294.56)	
Group : [Y20]	Nursing Home Expenditures							
Subgroup : [1]	Personnel Services							
40.492.10001	MARKETING SALARIES	30,550.65		0.00	30,550.65	94,353.00	63,802.35	
40.492.10007	ET BUY BACK	0.00		0.00	0.00	700.00	700.00	
40.492.10008	OVERTIME	896.28		0.00	896.28	5,133.00	4,236.72	
40.492.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	48.00	48.00	
40.492.11019	TRAVEL EXPENSES	1,578.76		0.00	1,578.76	4,041.00	2,462.24	
40.492.22093	INSURANCE	0.00		0.00	0.00	75.00	75.00	
40.500.10001	SALARIES	43,540.85		0.00	43,540.85	61,963.00	18,422.15	
40.500.10007	E.T. BUY BACK	720.00		0.00	720.00	633.00	(87.00)	
40.500.10008	OVERTIME	252.21		0.00	252.21	1,367.00	1,114.79	

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-EF - TB Enterprise Fund
 Workpaper: WTB-EF - Working trial balance - Fund 40, 41

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
40.530.10001	SALARIES	345,322.43		0.00	345,322.43	597,228.00	251,905.57	
40.530.10002	DIRECTORS SALARY	4,258.88		0.00	4,258.88	58,806.00	54,547.12	
40.530.10007	E.T. BUY BACK	2,915.46		0.00	2,915.46	4,311.00	1,395.54	
40.530.10008	OVERTIME	17,916.68		0.00	17,916.68	34,943.00	17,026.32	
40.540.10001	SALARIES SUPERVISORS STAFF	328,083.25		0.00	328,083.25	555,295.00	227,211.75	
40.540.10002	SALARIES REGISTERED NURSES	44,472.44		0.00	44,472.44	129,850.00	85,377.56	
40.540.10003	SALARIES L.P.N.'S	423,231.07		0.00	423,231.07	923,646.00	500,414.93	
40.540.10004	SALARIES NURSING AIDES	1,140,452.48		0.00	1,140,452.48	2,212,788.00	1,072,335.52	
40.540.10005	SALARIES-LNA TRAINEES	0.00		0.00	0.00	18,446.00	18,446.00	
40.540.10006	CLERICAL	90,015.32		0.00	90,015.32	186,518.00	96,502.68	
40.540.10007	E.T. BUY BACK	17,190.26		0.00	17,190.26	18,077.00	886.74	
40.540.10008	OVERTIME	118,662.65		0.00	118,662.65	256,615.00	137,952.35	
40.541.10002	R.N. SALARIES	62,096.82		0.00	62,096.82	160,539.00	98,442.18	
40.541.10003	L.P.N. SALARIES	26,079.40		0.00	26,079.40	68,726.00	42,646.60	
40.541.10004	LNA SALARIES	25,990.09		0.00	25,990.09	54,430.00	28,439.91	
40.560.10001	SALARIES	115,471.66		0.00	115,471.66	188,052.00	72,580.34	
40.560.10007	ET BUY BACK	1,445.20		0.00	1,445.20	747.00	(698.20)	
40.560.10008	OVERTIME	358.41		0.00	358.41	995.00	636.59	
40.570.10001	SALARIES	192,365.45		0.00	192,365.45	316,671.00	124,305.55	
40.570.10007	E.T. BUY BACK	1,010.80		0.00	1,010.80	906.00	(104.80)	
40.570.10008	OVERTIME	1,003.86		0.00	1,003.86	870.00	(133.86)	
40.593.10001	SALARIES	128,688.85		0.00	128,688.85	202,269.00	73,580.15	
40.593.10007	E.T. BUY BACK	1,766.68		0.00	1,766.68	712.00	(1,054.68)	
40.593.10008	OVERTIME	830.71		0.00	830.71	2,279.00	1,448.29	
40.594.10001	EMPLOYEE SALARIES	49,187.42		0.00	49,187.42	82,425.00	33,237.58	
40.594.10008	OVERTIME	299.15		0.00	299.15	608.00	308.85	
Subtotal [1] Personnel Services		3,216,654.17		0.00	3,216,654.17	6,245,085.00	3,028,430.83	
Subgroup : [2]	Contractual Services							
40.492.12031	ADVERTISING & PUBLIC RELATION	424.55		0.00	424.55	3,550.00	3,125.45	
40.500.12021	AUDIT	20,000.00		0.00	20,000.00	27,525.00	7,525.00	
40.500.12029	CONTRACT SERVICES	197,817.27		0.00	197,817.27	578,949.00	381,131.73	
40.500.12031	ADVERTISING & PUBLIC RELATION	0.00		0.00	0.00	242.00	242.00	
40.530.12029	CONTRACT SERVICES	38,493.99		0.00	38,493.99	63,634.00	25,140.01	
40.540.12029	CONTRACT SERVICES	5,021.40		0.00	5,021.40	187,922.00	182,900.60	
40.541.12029	CONTRACT SERVICES-NURSES	579,515.64		0.00	579,515.64	0.00	(579,515.64)	
40.560.12029	CONTRACT SERVICES	0.00		0.00	0.00	225.00	225.00	
40.570.12029	CONTRACT SERVICES	2,319.16		0.00	2,319.16	2,137.00	(182.16)	
40.580.12029	CONTRACT SERVICES	(22,648.21)		0.00	(22,648.21)	65,746.64	88,394.85	Why is expense negative \$22k?
40.591.12029	CONTRACT SERVICES	26,495.70		0.00	26,495.70	40,068.00	13,572.30	
40.592.12029	CONTRACT SERVICES	8,046.28		0.00	8,046.28	22,412.00	14,365.72	
40.593.12029	CONTRACT SERVICES	10,306.96		0.00	10,306.96	19,995.00	9,688.04	
40.594.12029	CONTRACT SERVICES	12,460.88		0.00	12,460.88	15,038.00	2,577.12	
40.596.12029	CONTRACT SERVICES	12,326.16		0.00	12,326.16	20,810.00	8,483.84	
Subtotal [2] Contractual Services		890,579.78		0.00	890,579.78	1,048,253.64	157,673.86	
Subgroup : [3]	Therapy services							
40.585.12032	THERAPY SERVICES	110,973.60		0.00	110,973.60	231,709.00	120,735.40	
40.585.12034	MED. PART A: OT EXPENSES	0.00		0.00	0.00	70.00	70.00	
40.586.12033	PHYSICAL THERAPY SERVICES	85,403.34		0.00	85,403.34	130,721.00	45,317.66	
40.586.12034	OCCUPATIONAL THERAPY SERVICES	60,123.31		0.00	60,123.31	86,665.00	26,541.69	
40.586.12035	SPEECH THERAPY SERVICES	12,882.05		0.00	12,882.05	8,377.00	(4,505.05)	
Subtotal [3] Therapy services		269,382.30		0.00	269,382.30	457,542.00	188,159.70	

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - Interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-EF - TB Enterprise Fund
 Workpaper: WTB-EF - Working trial balance - Fund 40, 41

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	\$ VAR	Comments
Subgroup : [4]	Supplies and office expense							
40.492.13032	MARKETING SUPPLIES & MATERIAL	280.00		0.00	280.00	2,064.00	1,784.00	
40.492.13036	OFFICE SUPPLIES	0.00		0.00	0.00	193.00	193.00	
40.492.16068	TELEPHONE	0.00		0.00	0.00	113.00	113.00	
40.500.13032	GENERAL SUPPLIES	209.68		0.00	209.68	0.00	(209.68)	
40.500.13035	OFFICE SUPPLIES	8,247.04		0.00	8,247.04	15,678.00	7,430.96	
40.500.13037	DUES, LICENSES & SUBSCRIPTIONS	353.00		0.00	353.00	4,729.00	4,376.00	
40.500.13038	POSTAGE	2,887.72		0.00	2,887.72	4,406.00	1,518.28	
40.530.04013	COUNTY FUNCTION/HOLIDAY EVENT	(418.50)		0.00	(418.50)	0.00	418.50	Why is expense negative?
40.530.13032	GENERAL SUPPLIES	41,676.50		0.00	41,676.50	73,291.00	31,614.50	
40.540.13032	GENERAL SUPPLIES	3,169.90		0.00	3,169.90	11,901.00	8,731.10	
40.560.13032	GENERAL SUPPLIES	10,253.30		0.00	10,253.30	12,247.00	1,993.70	
40.560.14043	LINEN	3,355.66		0.00	3,355.66	12,254.00	8,898.34	
40.570.13037	DUES, LICENSES, SUBSCRIPTIONS	0.00		0.00	0.00	270.00	270.00	
40.585.13032	GENERAL SUPPLIES	30.02		0.00	30.02	0.00	(30.02)	
40.591.13032	GENERAL SUPPLIES	1,486.64		0.00	1,486.64	4,856.00	3,369.36	
40.592.13032	GENERAL SUPPLIES	1,009.63		0.00	1,009.63	1,379.00	369.37	
40.593.13032	GENERAL SUPPLIES	3,781.56		0.00	3,781.56	5,264.00	1,482.44	
40.594.13032	GENERAL SUPPLIES	0.00		0.00	0.00	49.00	49.00	
41.501.15051	NH RESIDENT STORE ACCOUNT EXPENSE	2,024.74		0.00	2,024.74	1,752.00	(272.74)	
41.504.15051	NH ACTIVITY FUND-EXPENSE	493.45		0.00	493.45	1,562.00	1,068.55	
Subtotal [4] Supplies and office expense		78,840.34		0.00	78,840.34	152,008.00	73,167.66	
Subgroup : [5]	Medical expenses							
40.585.12035	MED. PART A: SPEECH EXPENSES	203.39		0.00	203.39	1,588.00	1,394.61	
40.585.12036	MED. PART A: XRAY EXPENSE	2,031.75		0.00	2,031.75	3,139.00	1,107.25	
40.585.12037	MED. PART A: LAB EXPENSE	4,326.00		0.00	4,326.00	16,448.00	12,122.00	
40.585.12038	MEDICARE PART A: AMBULANCE EX	266.26		0.00	266.26	0.00	(266.26)	
40.585.14044	MED. PART A: PHARMACY EXP	102,611.09		0.00	102,611.09	299,071.00	196,459.91	
40.585.14052	MEDICAL EXPENSES	555.30		0.00	555.30	462.00	(93.30)	
Subtotal [5] Medical expenses		109,993.79		0.00	109,993.79	320,718.00	210,724.21	
Subgroup : [7]	Depreciation							
40.510.21098	DEPRECIATION EXPENSE	0.00		0.00	0.00	392,147.00	392,147.00	
Subtotal [7] Depreciation		0.00		0.00	0.00	392,147.00	392,147.00	
Subgroup : [8]	Payroll and other taxes							
40.492.11010	FICA	2,451.21		0.00	2,451.21	7,294.00	4,842.79	
40.492.11014	WORKERS COMPENSATION	35.76		0.00	35.76	153.00	117.24	
40.500.11010	FICA	2,527.82		0.00	2,527.82	4,437.00	1,909.18	
40.530.11010	FICA	21,323.56		0.00	21,323.56	49,023.00	27,699.44	
40.540.11010	FICA	127,710.30		0.00	127,710.30	310,625.00	182,914.70	
40.541.11010	FICA	8,760.22		0.00	8,760.22	22,330.00	13,569.78	
40.560.11010	FICA	6,870.91		0.00	6,870.91	14,025.00	7,154.09	
40.570.11010	FICA	10,887.38		0.00	10,887.38	22,182.00	11,294.62	
40.593.11010	FICA	7,065.34		0.00	7,065.34	14,422.00	7,356.66	
40.594.11010	FICA	3,125.92		0.00	3,125.92	6,032.00	2,906.08	
Subtotal [8] Payroll and other taxes		190,758.42		0.00	190,758.42	450,523.00	259,764.58	
Subgroup : [9]	Food							
40.530.14042	FOOD	242,429.57		0.00	242,429.57	480,750.00	238,320.43	
Subtotal [9] Food		242,429.57		0.00	242,429.57	480,750.00	238,320.43	

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-EF - TB Enterprise Fund
 Worksheet: WTB-EF - Working trial balance - Fund 40, 41

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	\$ VAR	Comments
Subgroup : [10]	Repairs and Maintenance							
40.530.19082	GENERAL MAINTENANCE & REPAIRS	0.00		0.00	0.00	1,872.00	1,872.00	
40.530.21097	EQUIPMENT	7,816.46		0.00	7,816.46	375.00	(7,441.46)	
40.540.19082	GENERAL MAINTENANCE & REPAIRS	1,612.99		0.00	1,612.99	2,726.00	1,113.01	
40.540.21097	EQUIPMENT	9,041.69		0.00	9,041.69	0.00	(9,041.69)	
40.560.19082	GENERAL MAINTENANCE & REPAIRS	1,869.09		0.00	1,869.09	7,067.00	5,197.91	
40.560.21097	EQUIPMENT	4,345.54		0.00	4,345.54	5,857.00	1,511.46	
40.570.13033	CLEANING SUPPLIES	17,339.72		0.00	17,339.72	41,963.00	24,623.28	
40.570.19082	GENERAL MAINTENANCE & REPAIRS	317.77		0.00	317.77	1,907.00	1,589.23	
40.570.21097	EQUIPMENT	4,979.34		0.00	4,979.34	1,593.00	(3,386.34)	
Subtotal [10]	Repairs and Maintenance	47,322.60		0.00	47,322.60	63,360.00	16,037.40	
Subgroup : [11]	Employee Benefits							
40.492.11011	GROUP LIFE INSURANCE	10.60		0.00	10.60	55.00	44.40	
40.492.11012	GROUP HEALTH INSURANCE	(3,603.40)		0.00	(3,603.40)	14,864.00	18,467.40	Why is expense negative?
40.492.11013	RETIREMENT	2,831.83		0.00	2,831.83	6,558.00	3,726.17	
40.492.11016	DENTAL INSURANCE	379.56		0.00	379.56	1,270.00	890.44	
40.500.11011	GROUP LIFE INSURANCE	16.96		0.00	16.96	55.00	38.04	
40.500.11012	GROUP HEALTH INSURANCE	16,021.68		0.00	16,021.68	29,582.00	13,560.32	
40.500.11013	RETIREMENT	3,178.18		0.00	3,178.18	4,332.00	1,153.82	
40.500.11014	WORKERS COMPENSATION	1,377.24		0.00	1,377.24	5,887.00	4,509.76	
40.500.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	48.00	48.00	
40.500.11016	DENTAL INSURANCE	578.64		0.00	578.64	1,213.00	634.36	
40.500.11017	EDUCATION & CONFERENCES	130.68		0.00	130.68	2,146.00	2,015.32	
40.530.11011	GROUP LIFE INSURANCE	233.20		0.00	233.20	444.00	210.80	
40.530.11012	GROUP HEALTH INSURANCE	102,426.53		0.00	102,426.53	120,101.00	17,674.47	
40.530.11013	RETIREMENT	24,830.85		0.00	24,830.85	43,165.00	18,334.15	
40.530.11014	WORKERS COMPENSATION	4,923.24		0.00	4,923.24	21,044.00	16,120.76	
40.530.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	436.00	436.00	
40.530.11016	DENTAL INSURANCE	4,834.11		0.00	4,834.11	11,734.00	6,899.89	
40.530.11017	EDUCATION & CONFERENCES	302.00		0.00	302.00	1,525.00	1,223.00	
40.540.11011	GROUP LIFE INSURANCE	1,114.06		0.00	1,114.06	2,817.00	1,702.94	
40.540.11012	GROUP HEALTH INSURANCE	327,613.57		0.00	327,613.57	1,011,283.00	683,669.43	
40.540.11013	RETIREMENT	116,024.22		0.00	116,024.22	204,185.00	88,160.78	
40.540.11014	WORKERS COMPENSATION	40,825.44		0.00	40,825.44	174,507.00	133,681.56	
40.540.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	2,835.00	2,835.00	
40.540.11016	DENTAL INSURANCE	22,057.64		0.00	22,057.64	58,296.00	36,238.36	
40.540.11017	EDUCATION & CONFERENCES	3,052.56		0.00	3,052.56	10,314.00	7,261.44	
40.560.11011	GROUP LIFE INSURANCE	69.96		0.00	69.96	180.00	110.04	
40.560.11012	GROUP HEALTH INSURANCE	18,208.33		0.00	18,208.33	43,822.00	25,613.67	
40.560.11013	RETIREMENT	7,457.02		0.00	7,457.02	12,982.00	5,524.98	
40.560.11014	WORKERS COMPENSATION	2,306.84		0.00	2,306.84	9,861.00	7,554.16	
40.560.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	145.00	145.00	
40.560.11016	DENTAL INSURANCE	1,033.08		0.00	1,033.08	2,856.00	1,822.92	
40.570.11011	GROUP LIFE INSURANCE	124.02		0.00	124.02	276.00	151.98	
40.570.11012	GROUP HEALTH INSURANCE	28,852.37		0.00	28,852.37	107,051.00	78,198.63	
40.570.11013	RETIREMENT	11,526.69		0.00	11,526.69	18,364.00	6,837.31	
40.570.11014	WORKERS COMPENSATION	2,978.40		0.00	2,978.40	12,731.00	9,752.60	
40.570.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	332.00	332.00	
40.570.11016	DENTAL INSURANCE	2,857.29		0.00	2,857.29	6,020.00	3,162.71	
40.570.11017	EDUCATION & TRAINING	299.00		0.00	299.00	763.00	464.00	
40.593.11011	GROUP LIFE INSURANCE	93.28		0.00	93.28	183.00	89.72	

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-EF - TB Enterprise Fund
 Worksheet: WTB-EF - Working trial balance - Fund 40, 41

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
40.593.11012	GROUP HEALTH INSURANCE	14,926.77		0.00	14,926.77	48,158.00	33,231.23	
40.593.11013	RETIREMENT	13,898.51		0.00	13,898.51	13,235.00	(663.51)	
40.593.11014	WORKERS COMPENSATION	1,607.84		0.00	1,607.84	6,873.00	5,265.16	
40.593.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	206.00	206.00	
40.593.11016	DENTAL INSURANCE	1,790.76		0.00	1,790.76	2,788.00	997.24	
40.593.11017	EDUCATION & TRAINING	115.38		0.00	115.38	0.00	(115.38)	
40.594.11011	GROUP LIFE INSURANCE	24.38		0.00	24.38	53.00	28.62	
40.594.11012	GROUP HEALTH INSURANCE	(1,672.90)		0.00	(1,672.90)	45,960.00	47,632.90	Why is expense negative?
40.594.11013	RETIREMENT	2,014.45		0.00	2,014.45	2,932.00	917.55	
40.594.11014	WORKERS COMPENSATION	800.20		0.00	800.20	3,420.00	2,619.80	
40.594.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	48.00	48.00	
40.594.11016	DENTAL INSURANCE	317.40		0.00	317.40	635.00	317.60	
40.594.11017	EDUCATION & TRAINING	0.00		0.00	0.00	278.00	278.00	
Subtotal [11] Employee Benefits		778,789.46		0.00	778,789.46	2,068,848.00	1,290,058.54	
Subgroup : [12] Telephone								
40.500.16068	TELEPHONE	8,332.34		0.00	8,332.34	20,527.00	12,194.66	
Subtotal [12] Telephone		8,332.34		0.00	8,332.34	20,527.00	12,194.66	
Subgroup : [13] Miscellaneous								
40.500.12030	EQUIPMENT RENTAL	0.00		0.00	0.00	324.00	324.00	
40.530.14040	STAFF LUNCH LINE	957.35		0.00	957.35	10,160.00	9,202.65	
40.530.14050	COUNTY FUNCTION/HOLIDAY EVENTS	132.29		0.00	132.29	0.00	(132.29)	
41.502.15051	NH EQUIPMENT FUND EXPENSE	0.00		0.00	0.00	343.00	343.00	
41.505.15051	NH BOOK FUND-EXPENSE	788.55		0.00	788.55	692.00	(96.55)	
41.507.15051	NH VENDING ACCOUNT-EXPENSE	1,374.00		0.00	1,374.00	912.00	(462.00)	
Subtotal [13] Miscellaneous		3,252.19		0.00	3,252.19	12,431.00	9,178.81	
Subgroup : [14] Insurance								
40.500.22093	INSURANCE	77,552.00		0.00	77,552.00	56,327.00	(21,225.00)	No insurance for other depts?
40.530.22093	INSURANCE	0.00		0.00	0.00	920.00	920.00	
40.540.22093	INSURANCE	0.00		0.00	0.00	7,121.00	7,121.00	
40.560.22093	INSURANCE	0.00		0.00	0.00	312.00	312.00	
40.570.22093	INSURANCE	0.00		0.00	0.00	621.00	621.00	
40.593.22093	INSURANCE	0.00		0.00	0.00	365.00	365.00	
40.594.22093	INSURANCE	0.00		0.00	0.00	141.00	141.00	
Subtotal [14] Insurance		77,552.00		0.00	77,552.00	65,807.00	(11,745.00)	
Subgroup : [15] Medicine								
40.540.14052	MEDICAL SUPPLIES	130,583.27		0.00	130,583.27	293,847.00	163,263.73	
40.540.14053	OXYGEN	32,387.33		0.00	32,387.33	35,687.00	3,299.67	
40.580.14044	DRUGS - BILLABLE	599.83		0.00	599.83	5,987.00	5,387.17	
Subtotal [15] Medicine		163,570.43		0.00	163,570.43	335,521.00	171,950.57	
Total [Y20] Nursing Home Expenditures		6,077,457.39		0.00	6,077,457.39	12,113,520.64	6,036,063.25	
Group : [Z] Transfers, Net								
Subgroup : [ZA] Transfers In								
40.997.05998	Transfer from fund 42 to fund 40 for capital expenditures	0.00		0.00	0.00	(434,943.61)	(434,943.61)	
Subtotal [ZA] Transfers In		0.00		0.00	0.00	(434,943.61)	(434,943.61)	
Subgroup : [ZB] Transfers Out								
40.997.05993	TRANSFER OUT CP	0.00		0.00	0.00	57,838.00	57,838.00	

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-EF - TB Enterprise Fund
Worksheet: WTB-EF - Working trial balance - Fund 40, 41

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
40.997.05995	TRANSFER OUT OP	0.00		0.00	0.00	536,722.00	536,722.00	
40.997.05996	TRANSFER OUT AC	0.00		0.00	0.00	15,000.00	15,000.00	
40.997.05997	TRANSFER OUT HR	0.00		0.00	0.00	197,794.00	197,794.00	
40.997.15993	TRANSFER OUT CP	28,919.00		0.00	28,919.00	0.00	(28,919.00)	
40.997.15995	TRANSFER OUT OP	275,861.00		0.00	275,861.00	0.00	(275,861.00)	
40.997.15997	TRANSFER OUT HR	98,897.00		0.00	98,897.00	0.00	(98,897.00)	
Subtotal [ZB] Transfers Out		403,677.00		0.00	403,677.00	807,354.00	403,677.00	
Subgroup : [ZC] Implied transfers to balance budget								
40.997.05990	Implied transfer to balance budget	0.00		0.00	0.00	965,110.00	965,110.00	
Subtotal [ZC] Implied transfers to balance budget		0.00		0.00	0.00	965,110.00	965,110.00	
Total [Z] Transfers, Net		403,677.00		0.00	403,677.00	1,337,520.39	933,843.39	
Operating Expenses		6,481,134.39		0.00	6,481,134.39	13,451,041.03	6,969,906.64	
TOTAL EXPENSE		6,481,134.39		0.00	6,481,134.39	13,451,041.03	6,969,906.64	
NET (INCOME) LOSS		1,095,866.42		0.00	1,095,866.42	2,117,478.50	1,021,612.08	
Sum of Account Groups		0.00		0.00	0.00	0.00	0.00	

CAPITAL EXPENDITURES 42

Client: SULL1 - Sullivan County, New Hampshire
 Engagement: Sullivan County 2008 - Interim work
 Period Ending: 12/31/2007
 Trial Balance: TB-NMF - Non Major Fund 42
 Workpaper: WTB-NMF - Working trial balance - Fund 42

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	\$ VAR	Comments
	Current Assets	0.00		0.00	0.00	0.00	0.00	
	Non-Current Assets	0.00		0.00	0.00	0.00	0.00	
	TOTAL ASSET	0.00		0.00	0.00	0.00	0.00	
Group : [E]	Internal Balances							
Subgroup : None								
42.204.02891	DUE TO OTHER FUNDS	(192,168.23)		0.00	(192,168.23)	27,656.04	219,824.27	
Subtotal : None		(192,168.23)		0.00	(192,168.23)	27,656.04	219,824.27	
Total [E] Internal Balances		(192,168.23)		0.00	(192,168.23)	27,656.04	219,824.27	
Group : [L]	Accounts payable							
Subgroup : None								
42.202.02151	ACCRUED PAYABLES	0.00		0.00	0.00	(12,293.00)	(12,293.00)	
Subtotal : None		0.00		0.00	0.00	(12,293.00)	(12,293.00)	
Total [L] Accounts payable		0.00		0.00	0.00	(12,293.00)	(12,293.00)	
	Current Liabilities	(192,168.23)		0.00	(192,168.23)	15,363.04	207,531.27	
	Non-Current Liabilities	0.00		0.00	0.00	0.00	0.00	
	TOTAL LIABILITY	(192,168.23)		0.00	(192,168.23)	15,363.04	207,531.27	
Group : [W-NMF]	Fund Balance - Nonmajor Funds							
Subgroup : None								
42.301.03000	FUND BALANCE	(15,363.19)		0.00	(15,363.19)	(83,067.00)	(67,703.81)	
Subtotal : None		(15,363.19)		0.00	(15,363.19)	(83,067.00)	(67,703.81)	
Total [W-NMF] Fund Balance - Nonmajor Funds		(15,363.19)		0.00	(15,363.19)	(83,067.00)	(67,703.81)	
	Equity	(15,363.19)		0.00	(15,363.19)	(83,067.00)	(67,703.81)	
	NET (INCOME) LOSS	207,531.42		0.00	207,531.42	67,704.96	(139,826.46)	
	TOTAL EQUITY	192,168.23		0.00	192,168.23	(15,362.04)	(207,530.27)	
	TOTAL LIABILITY AND EQUITY	0.00		0.00	0.00	1.00	1.00	
Group : [XD]	Miscellaneous Revenue							
Subgroup : None								
42.097.03019	LIGHTING REBATE	(4,200.00)		0.00	(4,200.00)	(2,150.00)	2,050.00	
42.954.05801	MRF (MATERIAL RECOVERY FACILITY) REV.	(14,000.00)		0.00	(14,000.00)	0.00	14,000.00	
Subtotal : None		(18,200.00)		0.00	(18,200.00)	(2,150.00)	16,050.00	
Total [XD] Miscellaneous Revenue		(18,200.00)		0.00	(18,200.00)	(2,150.00)	16,050.00	
	Revenues	(18,200.00)		0.00	(18,200.00)	(2,150.00)	16,050.00	
	TOTAL REVENUE	(18,200.00)		0.00	(18,200.00)	(2,150.00)	16,050.00	
Group : [Y11]	Capital expenditures							
Subgroup : None								
42.480.21096	BLDG.ADD. & MAJOR RENOVATIONS	0.00		0.00	0.00	9,104.00	9,104.00	
42.497.21096	BLDG.ADD. & MAJOR RENOVATIONS	1,590.96		0.00	1,590.96	10,412.00	8,821.04	
42.530.21096	BLDG.ADD. & MAJOR RENOVATIONS	0.00		0.00	0.00	(459.00)	(459.00)	
42.530.21097	CAPITAL EQUIPMENT PURCHASES	0.00		0.00	0.00	1.00	1.00	

Client: SULL1 - Sullivan County, New Hampshire
Engagement: Sullivan County 2008 - interim work
Period Ending: 12/31/2007
Trial Balance: TB-NMF - Non Major Fund 42
Workpaper: WTB-NMF - Working trial balance - Fund 42

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	\$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
42.540.21097	CAPITAL EQUIPMENT PURCHASES	0.00		0.00	0.00	624.00	624.00	
42.550.21096	BLDG.ADD. & MAJOR RENOVATIONS	215,460.60		0.00	215,460.60	566,029.35	350,568.75	
42.560.21096	BLDG.ADD. & MAJOR RENOVATIONS	199.86		0.00	199.86	0.00	(199.86)	
42.600.21096	BLDG.ADD. & MAJOR RENOVATIONS	0.00		0.00	0.00	21,950.00	21,950.00	
42.700.21096	BLDG.ADD & MAJOR RENOVATIONS	8,480.00		0.00	8,480.00	0.00	(8,480.00)	
Subtotal : None		225,731.42		0.00	225,731.42	607,661.35	381,929.93	
Total [Y11] Capital expenditures		225,731.42		0.00	225,731.42	607,661.35	381,929.93	
Operating Expenses		225,731.42		0.00	225,731.42	607,661.35	381,929.93	
Group : [Z]	Transfers, Net							
Subgroup : [ZB]	Transfers Out							
42.997.05989	Transfers from Fund 42 to Fund 40 for capital expenditures	0.00		0.00	0.00	434,943.61	434,943.61	
42.997.05990	Implied transfers to balance budget	0.00		0.00	0.00	(972,750.00)	(972,750.00)	
Subtotal [ZB] Transfers Out		0.00		0.00	0.00	(537,806.39)	(537,806.39)	
Total [Z] Transfers, Net		0.00		0.00	0.00	(537,806.39)	(537,806.39)	
Other Expenses		0.00		0.00	0.00	(537,806.39)	(537,806.39)	
TOTAL EXPENSE		225,731.42		0.00	225,731.42	69,854.96	(155,876.46)	
NET (INCOME) LOSS		207,531.42		0.00	207,531.42	67,704.96	(139,826.46)	
Sum of Account Groups		(0.00)		0.00	(0.00)	1.00	1.00	

~~Appendix B~~

Sharon Johnson-Callum

From: Ted Purdy [tpurdy@sullivancountynh.gov]
Sent: Monday, March 03, 2008 9:12 AM
To: Sharon Johnson-Callum
Cc: Greg Chanis
Subject: Weekend Staff Premium.doc

Hi Sharon,

I guess I did not get to you in time. I would like to include this as an agenda item for tomorrow's Commissioner Meeting.

Thanks, Ted

3/3/2008

Weekend Staff Premium (Licensed Staff)

Work 24, get paid for 30

Must work a combination of 24 scheduled hours over 3 days (Fri-Sun, or Sat-Mon)

If not work the 24 hrs, not eligible for additional 6 hrs pay.

All shift and weekend difs in place.

If scheduled for at least 32 hours over the pay week, then eligible for benefits.

Employees will meet all educational/in-service requirements.

Number of staff under this program determined by the Dir. of Nursing

Program be withdrawn at any time by the Administrator